

DRAFT

ANNUAL

BUDGET



**MOSSEL BAY
MUNICIPALITY**

2017 / 2018 MTREF

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INTRODUCTION

Mossel Bay Municipality Overview

VISION

We strive to be a trend-setting, dynamic Municipality delivering quality services responsive to the demands and challenges of the community and our constitutional mandate, in which all stakeholders can participate in harmony and dignity.

MISSION

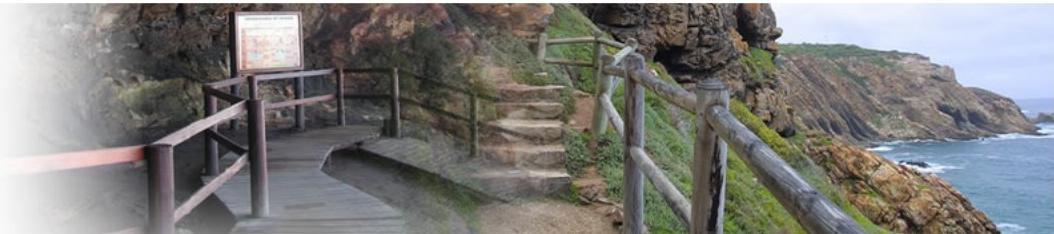
Mossel Bay Municipality's mission for the past present and future, is:

- * To render cost-effective and sustainable services to the entire community with diligence and empathy,
- * To create mutual trust and understanding between the municipality and the community,
- * To have a motivated and representative municipal workforce with high ethical standards, which is empowered to render optimal services to the community, and
- * To apply good and transparent corporate governance in order to promote community prosperity.

VALUES

The community is our inspiration and our workforce is our strength in the quest for community development and service delivery. We therefore value:

- * Work pride,
- * Service excellence,
- * Integrity,
- * Loyalty, and
- * Accountability.



Municipal Budget

DEFINITION OF A MUNICIPAL BUDGET

The municipal budget is a quantitative expression of a plan for a defined period of time. It includes estimations of consumptions revenues based on the estimate consumptions, resource quantities, costs and expenses, assets, liabilities and cash flows. It expresses the strategic plans of various units, activities and events in measurable terms. The budget is also used as a financial planning and control tool for financial transactions. It is also the tool for implementing the service delivery objectives of the Municipality as set out in their Integrated Development Plan (IDP). The municipal budget also provides for greater transparency, accountability, flexibility, and predictability within the municipality.



The Municipal budget is divided into a Capital and an Operating Budget:

The capital budget is an estimate of the expenses that will be incurred during that financial year to create future benefits and provides the sources of finance from which these expenses will be funded. The municipality spends money either to buy new capital assets with a useful life of more than one year, add to the value of an existing capital asset by extending its useful life beyond the initial expected use full life or replace an existing asset.

Examples of capital assets include, *inter alia*, land and buildings, motor vehicles, furniture, computers, office equipment and machinery.

The operating budget is an estimate of the operating revenues which will accrue to the municipality through its normal service delivery and the expenditure that will be incurred through the day to day operations of the municipality over the financial year.

An example to demonstrate the difference, the purchase of a photocopier is a capital expenditure and is budgeted for under the capital budget, but the maintenance and other expenses such as the paper and toner for the photocopier is budgeted for under the operating budget.

OBJECTIVE OF THE MUNICIPAL BUDGET

The main objective the municipal budget is to sensibly allocate realistically expected resources to the municipality's service delivery goals or performance objectives identified as priorities in the approved IDP.

The municipal budget is a tool through which the total level of revenue and expenditure are adequately controlled, public resources are appropriately allocated among sectors and programs, and ensure that departments operate as efficiently as possible within the municipality.

WHERE DOES THE MUNICIPALITY'S REVENUE ORIGINATE FROM?

The Municipality collects revenue from various sources. To achieve sustainable service delivery, the municipality have to ensure sustainable income streams to be able to provide services. Property rates and service charges in respect of electricity, water, refuse removal and sanitation are the most important source of income of the Municipality's revenue.

Other sources include interest on investments. Mossel Bay Municipality also has a steady investment portfolio that provides for investment income. Grants and Subsidies from National and Provincial Departments by means of conditional (e.g. Municipal Infrastructure Grant) and unconditional grants (e.g. Equitable Share) makes up the rest of the revenue.

WHAT DOES THE MUNICIPALITY SPEND ITS REVENUE ON?

The Municipality spends its revenue on the following services:

- Water, electricity, sanitation and refuse removal;
- Streets and Storm Water;
- Repairs and maintenance to infrastructure;
- Youth Development;
- Relief for the poor;
- Fire services;
- Parks;
- Libraries;
- Sport and recreation facilities; and
- Upgrading and maintenance of beaches

HOW CAN RESIDENTS BE INVOLVED IN THE BUDGET PROCESS?

The Municipality encourages public participation in the budgetary process. A draft budget can be viewed at the Municipal offices, the official Municipal website as well as all public libraries. It is open to comment once it is tabled to Council in March each year.

Once the deadline for comments has been met, amendments are considered and the final budget is approved by Council before the end of May each year. New rates and tariffs are implemented at the start of each new financial year, being 1 July.

WHAT STATE ARE MOSSEL BAY MUNICIPALITY'S FINANCES IN?

Mossel Bay's finances are well managed as it received a clean audit report for the fourth consecutive financial year. The current ratio improved to 2.3 times as at 30 June 2015 (2014 – 2.3); whilst the turnover rate of accounts receivable is 6.3 as at 30 June 2015 (2014 – 5.7).



PART 1 – ANNUAL BUDGET

SECTION 1 - MAYORAL SPEECH

Mr Speaker, Aldermen, Councillors, Municipal Manager and Directors, the media, members of the public and personnel of the Mossel Bay Municipality.

It is my privilege to submit the fourth-generation draft Integrated Development Plan as well as the Draft Annual Budget, together with related documents, for the 2017/2018 financial year and the two outer years as prescribed in terms of Section 16 of the Municipal Finance Management Act.

This is the first time that we as a Council have this opportunity and privilege in our term as newly elected councillors. Forever hereafter, the decisions we make will be referred to as a success or a failure for this Council term, but most importantly, whatever decision we make will influence the future of Mossel Bay. In some cases, it might have a short-term effect but in most cases, a decision around the IDP and Budget will have a long-term effect. Positively or negatively. I therefore urge you take these decisions for the benefit of the community and not only for political gains.

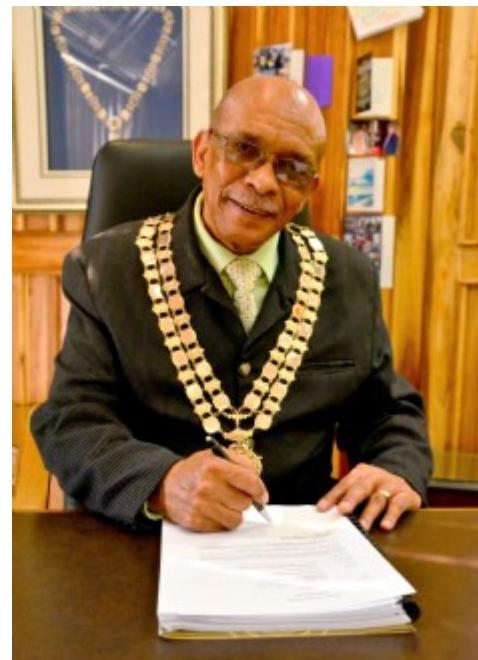
This is the first IDP in the new cycle and will again form the basis of a sound budget process. It is a credible, useful and high quality Integrated Development Plan, which reflects this Council as well as the Municipality's willingness and readiness to address and deliver on service delivery as well as socio-economic development issues as anticipated.

The IDP requires a collective effort of the public as well as Council and the Municipality, and I would again like to thank our committed Ward Committees, the community at large as well as external interest groups that were instrumental during the IDP review processes that preceded the drafting of this document. I would also like to thank our Councillors as well as the Municipal Manager and management for their inputs.

The prospects for the year ahead seem to be even bleaker with South Africa heading towards junk status, while political games continue to be played with gusto at the highest level, irrespective of the dire consequences for the country's economy.

Mossel Bay itself has not been immune to the poor economic climate and the woes of PetroSA, one of the mainstays of the local economy in recent years, are a cause for concern. The loss of jobs at the plant, in particular, and its impact on the local job market and economy, is worrisome.

However, the Mossel Bay Municipality has again cemented its position as one of the best-managed municipalities in South Africa. In February 2016, it was ranked as the fifth best municipality in South Africa by the research and advocacy group Good Governance Africa and it has won the coveted National Greenest Municipality competition in the same year.



The Municipality obtained a fifth consecutive clean audit for the 2015/2016 financial year and remains financially healthy. This can be attributed to the strict financial discipline, including control over expenditure and compliance with supply chain management legislation and regulations, which the Municipality maintains.

The same discipline and diligence were applied in the drafting of the budget for 2017/2018. However, many services are rendered on behalf of other government departments without the necessary compensation. These unfunded mandates include the provision of housing, libraries, health services, crèches and sports fields. While the Municipality delivers the services to the benefit of the community, it is unfair that taxpayers in effect pay double for these services, firstly, in the form of tax to the Receiver of Revenue and, secondly, in the form of rates and service charges. We intent to inform the relevant departments that unless they pay for the unfunded mandates, they will have to deliver the services themselves.

The 2017/2018 budget is again focussed on service delivery and the community was consulted on their needs through the IDP processes. In addition, the management team provided guidance on what is necessary to maintain as well as expand infrastructure to be able to cope with future growth of Mossel Bay.

It also had to be considered that the Municipality is reliant on its ratepayers and users of municipal services for the bulk of its income. The latter cannot be burdened beyond their means to increase the Municipality's income so that all demands or requests raised during the community participation processes can be met. There is therefore bound to be some disappointments.

The total proposed budget for 2017/2018 amounts to R 1 062 149 729, which is the first time that an initial budget exceeding a billion rand is proposed.

This consists of a capital budget of R 141 996 778 and an operating budget of R 920 152 951. The capital budget amounts to 13.4 per cent of the total budget and the operating budget to 86.6 per cent of the total budget.

The proposed capital budget shows a decrease of 5.6 per cent compared to the revised capital budget for 2016/17. The main reason for this is the housing grant and the nature of use. In 2016/17 the focus was more on housing related infrastructure rather than top structures.

The 2017/18 capital budget will be allocated mainly to:

- Technical Services R 76.55 million;
- Community Services R 12.44 million; and
- Planning & Integrated Services R 47.76 million.

The capital budget will be funded with an amount of R 94.39 million from the Capital Replacement Reserve, while the balance will be funded from external sources. MIG funding of R 21.46 million will be the biggest source of external funding.

It is acknowledged that the levels of financing capital budgets from the Capital Replacement Reserve are slightly above Council's policy for the outer years. Management have been tasked to revisit this as part of the community participation process and table a more credible budget within the acceptable levels to the budget steering committee for consideration together with the tabling of the budget for consideration.

It must be emphasised that it is of absolute importance that capital projects need to be prioritised to ensure that available funds are allocated towards the most important projects. A municipality will always have the challenge to allocate its limited resources amongst the vast needs of its community.

The proposed operating expenditure budget of R 920 152 951 shows an increase of 3.3 per cent over the revised 2016/17 budget of R 890 762 014.

The operating revenue budget amounts to . This includes capital transfers and donated assets to the value of . If these items are excluded the operating revenue amounts to .

The operational revenue budget for 2017/18 of R 918 346 306 shows an increase compared to the operational budget of 2016/17 of R 914 330 108 . The outer years increase by 3.0 per cent and 5.0 per cent year-on-year.

The Municipality relies mainly on service charges to balance its budget, which are derived from the following sources:

- Electricity charges R 377.6 million;
- Water charges R 111.1 million;
- Sewerage charges R 57.8 million;
- Refuse removal charges R 42.7 million; and
- Other R 0.0 million.

The total contribution of the National and Provincial Governments to the capital budget amounts to 21.4 per cent of the budget. Their total contribution to the operating revenue budget amounts to R 116 582 830, or 12.7 per cent.

That brings me to the proposed rates and tariffs for the 2017/2018 financial year.

Cognisant of the heavy burden which our ratepayers carry in the present negative economic climate, Council has again endeavoured to keep the rate increases to the absolute minimum required to maintain service delivery levels at an acceptable standard as well as to ensure continued maintenance and upgrading of infrastructure.

However, it has not been possible to contain it to six per cent across the board, except for electricity as in recent years.

Except for electricity and refuse but including property rates, an increase of 6 per cent is therefore proposed across the board for 2017/2018.

The proposed increase for electricity is 1.88 per cent, which is the percentage which NERSA allows municipalities to increase their electricity tariffs by. The increase for refuse charges amounts to 15%, which is the first of approximately four increases that will be above the inflation increase. This additional tariff increase is to contribute to the costs of the proposed new regional landfill facility for the Eden District municipal area. New legislation has resulted extremely high specifications for new landfill sites. The Municipality is, however, investigating several waste management alternatives, including increased recycling, as an alternative to participating in the regional landfill facility to reduce the cost for ratepayers.

I again need to caution that there is a need for the expectations to be lowered with regard to the level of municipal services and infrastructure that are provided. To maintain services at the high levels to which ratepayers and consumers have become accustomed to, is very expensive and impacts on the tariffs that have to be charged.

The highest priority must always be given to the maintenance of infrastructure and infrastructure planning. There are many examples from communities and municipalities across South Africa where inadequate attention to infrastructure maintenance and planning has led to a breakdown of services, chaos and ongoing protests.

The plight of the poor has again been considered and it is proposed that households respectively classified as indigent and poor both receive a monthly subsidy of R501.83, plus VAT, on their household accounts, subject to certain conditions with regard to monthly income and water and electricity consumption.

These households will continue to receive 6 kilolitres of water free and pay no basic charges on water. Indigent households will continue to receive 50 kWh of free electricity per month and poor households 20 kWh per month. As in the present financial year they will also not pay for sewerage and refuse services and do not pay property rates on the first R65 000 valuation of their properties, if the market value of the house is less than R 65 000; otherwise the indigent household will receive a subsidy equal to the market value property or the first R 50 000.

Mossel Bay also assists the elderly. The total monthly income limit of a husband and wife at which pensioners will become eligible for a discount of fifty per cent on their property rates and sewerage charges are R13 750 per month. The limit to qualify for a discount of thirty per cent is R18 300 for the 2017/2018 financial year.

The complete list is attached as Annexure A to the budget document and Councillors are urged to peruse this document carefully.

However, I would like to highlight the following:

- A net profit of R 58.3 million is envisaged on water sales for the 2017/2018 financial year.
- The net profit on refuse removal services is expected to be R 15.1 million.
- The sewerage service is also classified as an economic service and the increase is expected to result in a net profit of R 23.3 million.

Property rates are levied in terms of the Property Rates Act and the income generated from this source is used to balance the budget. The recommended increase of six per cent, however, will not generate enough income to balance the operating budget before the recognition of capital transfers and donated assets. However, the shortfall of R 1 806 645 does not implicate a cash shortfall. It is the intention of management to fund the budget over a period of time.

It is furthermore recommended that, like the 2016/2017 financial year, the first R15 000 valuation of developed residential properties is exempted from the rates and a rebate is granted on the balance of the valuation to a maximum of R35 000 for residential households for the 2017/2018 financial year.

It is in everybody's interest that rates and tariffs should be kept as low as possible and that the needs and the expectations of the community are balanced carefully within the framework of the available resources. I believe this objective has again been achieved.

Details of the Operational and Capital Budgets are provided in the budget document. Councillors are urged to peruse these documents and consult with Directors if any clarification is required.

In closing, I want to sincerely thank the Chief Financial Officer and his team, the Municipal Manager and other Directors and all other personnel who have been involved in carrying out this huge and very important task. A proper budget is of the utmost importance to ensure good financial discipline and the Municipality's continued good financial health.

Given the continued difficult economic climate, it could not have been an easy task and please be assured of my and the Council's highest appreciation for the diligence in which this task is approached annually.

To every Councillor, thank you for your participation in the compiling of the IDP and Budget. We can achieve prosperity if we work together for the benefit of the community.

Thank you

**ALDERMAN H LEVENDAL
EXECUTIVE MAYOR**



SECTION 2 - BUDGET RELATED RESOLUTIONS

The MFMA stipulates that the Mayor must table the annual budget at a council meeting at least 90 days before the start of the budget year and the Mayor must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year. The draft resolutions are tabled to Council by the Executive Mayor for consideration regarding the 2017/18 Budget:

1. That Council takes cognisance of the Draft 2017/18 Integrated Development Plan (IDP).
2. That Council takes cognisance of the Annual Budget of the Municipality for the financial year 2017/18 and indicative for the two projected outer years, 2018/19 and 2019/20, and the multi-year and single year capital appropriations as set out in the following schedules, after consideration of all public comments:
 - 2.1. Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in Table A2.
 - 2.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as reflected in Table A3.
 - 2.3. Budgeted Financial Performance (revenue by source and expenditure by type) as reflected in Table A4.
 - 2.4. Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as reflected in Table A5.
 - 2.5. Capital detailed budget reflected in Annexure C.
3. That Council takes cognisance of the property rates tariffs as reflected in the 2017/18 Tariff list (Annexure A) and any other municipal tax reflected in the 2017/18 Tariff list to be imposed for the budget year 2017/18.
4. That Council takes cognisance of the tariffs and charges, subsidies and discounts as reflected in the 2017/18 Tariff list (Annexure A) for the budget year 2017/18.
5. That Council takes cognisance of the measurable performance objectives for revenue from each source and for each vote reflected in Section 17 of this document for the budget year 2017/18.
6. That Council takes cognisance of the amended budget related Policies reflected in Annexure B for the budget year 2017/18.
7. That Council takes cognisance of the filling of the vacant and new posts as identified by the Executive Management and as shown in Section 12 of this document.
8. That Council takes cognisance of the mSCOA implementation plan reflected in Annexure D.
9. That Council takes cognisance of the Service Level Standards reflected in Section 20 of this document for the budget year 2017/18.

10. That all the above-mentioned documentation will be amended to include all the amendments approved by Council from the public/departmental comments/objections.
11. That Council takes cognisance of adjustments to the Operating and Capital budgets that may arise from the mSCOA implementation process as long as the total budgets are not adjusted.
12. That Council takes cognisance that loans be obtained in order to fund the capital projects over the 17/18 MTREF period as indicated on Annexure C (Capital Detailed Budget).



SECTION 3 - EXECUTIVE SUMMARY

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the approved Integrated Development Plan.

The budget was made possible through continuous consultation with the local community, the relevant government departments and the internal departments of the Municipality to ensure that the priorities are properly aligned and addressed.

South Africa's projected economic growth is forecasted to increase by 1.3 per cent in 2017 and to improve moderately over the medium term to 2 per cent and 2.2 per cent in 2018 and 2019 respectively. This forecast is supported by marginally higher global growth, stabilising commodity prices, greater reliability of the electricity network, more favourable weather conditions, recovering business and consumer confidence, and improved labour relations. The positive trajectory marks a shift from several years of declining growth. However, this is still not high enough to markedly reduce unemployment, poverty and inequality.

The unemployment rate was 26.5 per cent in the fourth quarter of 2016.

These economic challenges will continue to pressurise municipal revenue generation and collection levels, hence a conservative approach was taken with the projection of revenue. To address this, National Treasury guides municipalities to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

The Municipality has with the compilation of the 2017/18 MTREF budget strived to minimise expenditure on non-priority expenditure. The table below shows the six focus areas that Cabinet has identified as areas where savings should be ensured as part of their cost containment measures:

Item	16/17 Adj Budget	17/18 Budget	Increase / (Decrease)	% Increase / (Decrease)
Advertising	R 1 260 985	R 1 382 993	R 122 008	10%
Consultant Fees-General	R 4 876 193	R 3 866 095	R (1 010 098)	-21%
Travelling & Subsistence	R 936 501	R 999 050	R 62 548	7%
No Credit cards	R -	R -	R -	#DIV/0!
Public Functions	R 452 450	R 465 563	R 13 114	3%
Overtime Pay	R 7 460 603	R 5 940 897	R (1 519 706)	-20%
TOTAL	14 986 732	12 654 598	R (2 332 134)	-16%

Furthermore, Municipalities were reminded of their core functions and requested to stay within their mandated functions. It is important that unfunded mandates be addressed urgently and eliminated as far as possible.

The Mossel Bay Municipality has also tried to address the water losses by making provision in the 2016/17 adjusted budget and the 2017/18 MTREF period for the replacement of dilapidated infrastructure and replacing old water meters with new smart meters.

The key focus areas of Government, as set out in Circular 86, for 2017/2018 is the Local Government Conditional Grants and the Municipal Standard Chart of Accounts (mSCOA) Regulations that applies to all municipalities and municipal entities with effect from 1 July 2017. It was again confirmed that the main purpose of the equitable share is to fund the provision of free basic services to the poor.

National Treasury, in Circular 86, provided guidance for municipalities on what is considered to be compliance to the mSCOA regulations:

“Technically, for a municipality to be regarded as mSCOA compliant on 1 July 2017 it must be able to transact across all the mSCOA segments and its core system and all sub-systems (including that of its municipal entities) must seamlessly integrate. All municipalities must accommodate seamless integration of the Integrated Development Plan (IDP), Service Delivery and Budget Implementation Plan (SDBIP) and Budget facilities into the core financial system as these documents create a point of departure for the transactional environment come 1 July 2017.

In summary, mSCOA compliance in respect of the tabled 2017/18 MTREF and IDP submission means that the data string uploaded to the LG Database portal must meet the following requirements:

- No mapping;
- Correct use of all segments;
- Seamless integration of core system with sub-systems (municipalities must ensure the integration of the Debtors, Payroll and Asset sub-systems); and
- Integrated budgeting facility directly linked to the IDP and SDBIP facilities on the system.”

The Mossel Bay Municipality has a good collection rate and it is envisaged that the current levels of collection will be maintained. The investment in infrastructure from own sources of revenue was brought in line with the long-term financial plan and the policies that flowed from it.

The Municipality has been able to keep most of the Tariff increases within the upper limit of 6.4 per cent provided by the National Treasury. All tariffs have been increased by 6 per cent, except for electricity charges, which will increase by 1.88 per cent and refuse removal charges, which are increased by 15 per cent. The reason for this high increase in refuse removal tariffs is to provide for additional income for funding of future refuse removal infrastructure.

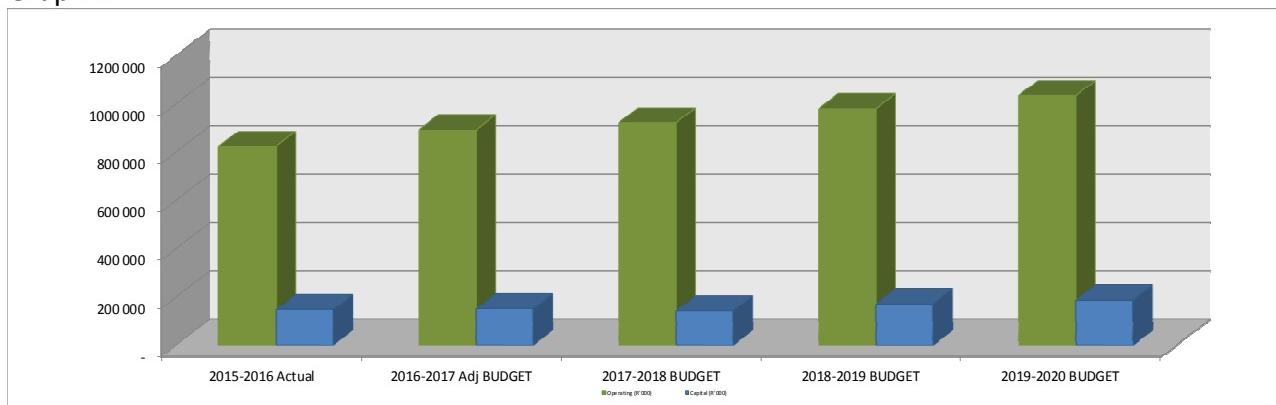
The Municipality annually receives an equitable share, which is designed to fund the provision of free basic services to people who cannot afford these basic needs. For the 2017/18 year, the Municipality will receive an amount of R 73 141 000. The revenue foregone for this specific purpose amounts to R74 327 104. The Municipality therefore subsidises R1,2 million from its own funds.

FINANCIAL SUMMARY ON 2017/18 DRAFT MTREF BUDGET

The total 2017/18 budget amounts to R 1 062 149 729. This consists of a capital budget of R 141 996 778 or 13.4 per cent of the total budget and an operating budget of R 920 152 951 or 86.6 per cent of the total budget.

Graph 1 below shows the operating and capital expenditure separately for the 2015/16 (actuals) financial year, the revised budgeted figures for 2016/17 and the budgeted figures for 2017/18 to 2019/20 financial years.

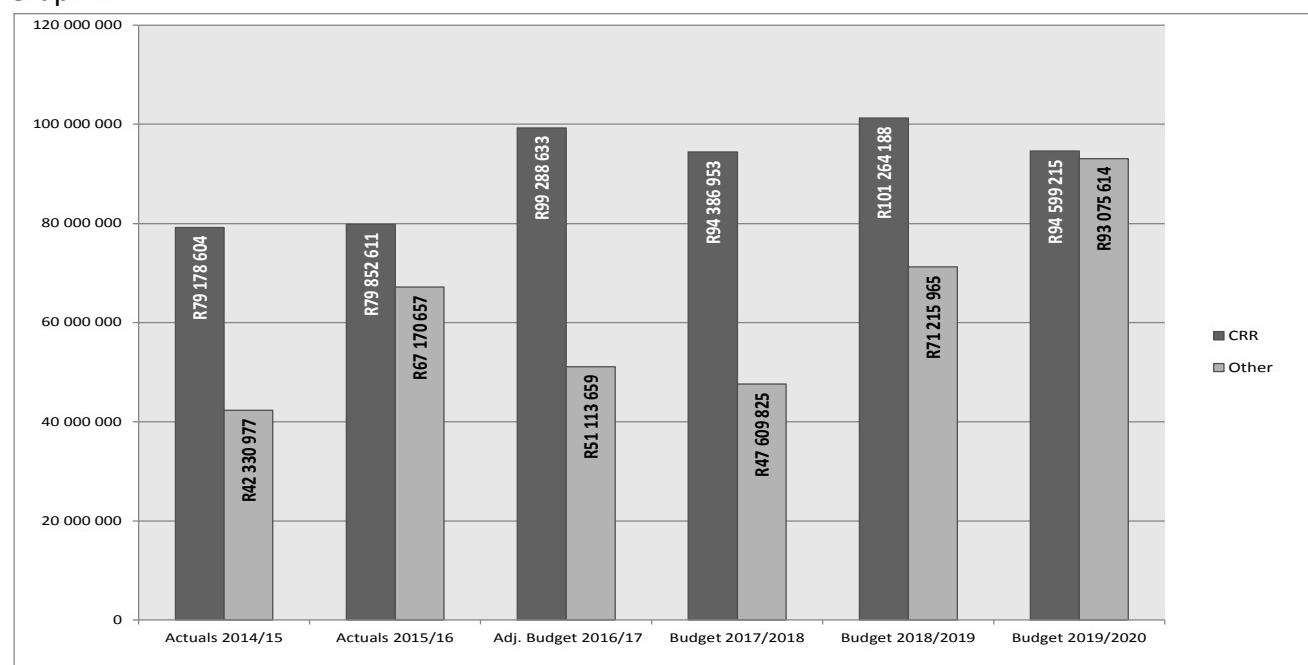
Graph 1



3.1. Capital Expenditure Budget

Graph 2 below shows the capital budget VS actual expenditure for the 2014/15 and 2015/16 financial years as well as the revised budget for 2016/17 and proposed budgets for the 2017/18 to 2019/20 financial years.

Graph 2



The total capital budget for 2017/18 shows a decrease in the total budgeted amount of 5.6 per cent compared to the revised capital budget for 2016/17. This is mainly due to the fact that for the 2014/15 and 2015/16 financial year the Municipality generated surplus cash in excess of R30 million per year. This surplus cash was contributed to the Capital Replacement Reserve (CRR) of which 50% was made available as additional funding for the capital program in 2017/18. The effect of this additional funding is evident in the drop in the budgeted CRR in the outer years.

The detailed capital projects are shown in Annexure C of this document. Part of the annexure is a summary showing the total amount per vote and per ward. It is clear from this summary that the capital expenditure for 2017/18 will be allocated mainly to the following functional areas:

Technical Services	R 76.55 million;
Community Services	R 12.44 million; and
Planning & Integrated Services	R 47.76 million.

In analysing what is purchased with the capital budget, the summary by asset class provides a holistic picture for the Municipality. The summary by asset class can be obtained in Table A9, SA34 a, b and e. For easy reference a summary of main budgets on Table A9 is extracted below:

Infrastructure Assets	R 106.0 million or 75%
Community Assets:	R 8.0 million or 6%
Other Assets:	R 11.3 million or 8%
Transport Assets:	R 8.5 million or 6%

The table below provides a breakdown of the sources of finance of the 3-year capital budget from 2017/18 to 2019/20:

Funding Source	2017/18	2018/19	2019/20
Capital Replacement Reserve (Internal)	94 386 953	101 264 188	94 599 215
Municipal Infrastructure Grant	21 459 649	22 518 421	23 635 088
Recoverable Developer	1 680 000	1 680 000	1 680 000
Integrated National Electrification Programme	7 017 544	6 140 351	21 006 140
LOAN	15 600 000	40 000 000	45 000 000
Fire Services Capacity Grant	800 000	0	0
Development of Sport and Recreation facilities	175 439	0	0
V.P.U.U	877 193	877 193	1 754 386
TOTAL	R 141 996 778	R 172 480 153	R 187 674 829

From the above it is clear that the main source of funding will be internal funds (Capital Replacement Reserve – R 94.39 million) and thereafter the external funding sources of which MIG funding (R 21.46 million) are the largest external sources.

The table below analyses the budgeted transactions within the Capital Replacement Reserve (CRR) for the MTREF period, based on the table budget.

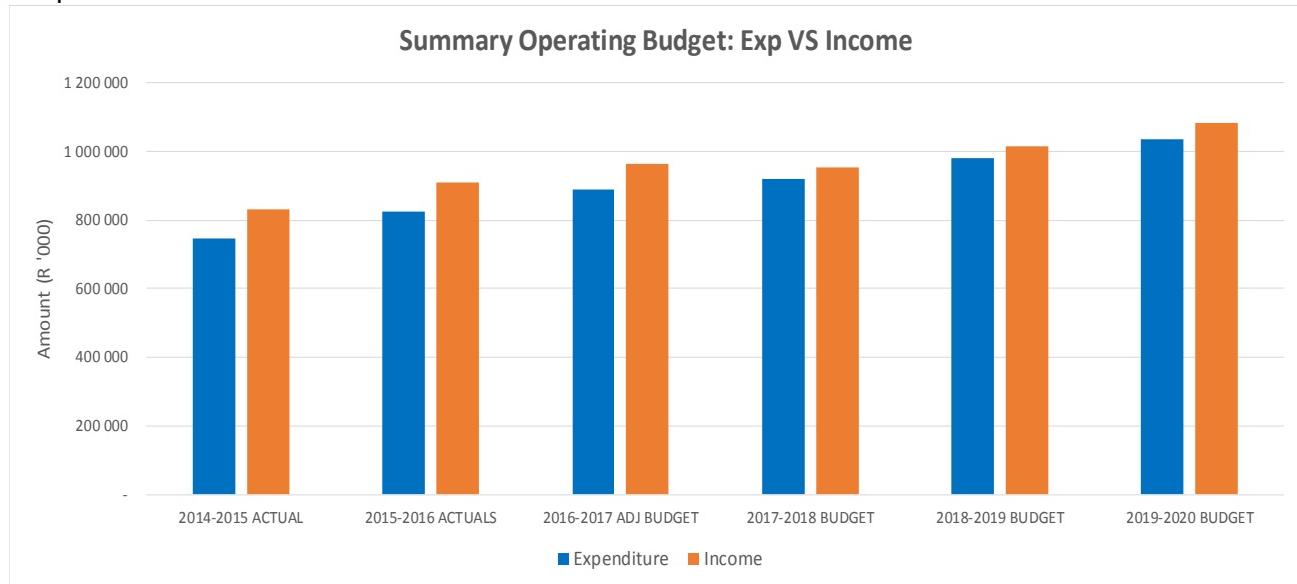
Budget Year	2016/2017	2017/2018	2018/2019	2019/2020
	Current year	Budget year	Budget year +1	Budget year +2
	R	R	R	R
Opening balance at the start of Year	126 575 281	141 993 357	124 599 112	100 465 519
Less: Capital budget commitments	-99 288 633	-94 386 953	-101 264 188	-94 599 215
Plus: Contributions to CRR	77 206 708	76 992 708	77 130 595	77 270 793
- Depreciation	70 262 440	72 992 708	72 993 095	72 993 506
- Proceeds on disposal of capital assets	1 500 000	1 500 000	1 500 000	1 500 000
- VAT on Housing Grants re-contributed	1 318 179	-	-	-
- Bulk service contributions	4 126 089	2 500 000	2 637 500	2 777 288
<i>Plus: Additional cash contribution (CFO decision once AFS results is known)</i>	37 500 000	-	-	-
Closing balance of CRR	141 993 357	124 599 112	100 465 519	83 137 097

It must be pointed out that it is of absolute importance that capital projects be prioritised to ensure that available funds are allocated towards the most important projects. A municipality will always have the challenge to allocate its limited resources amongst the vast number of needs of its community, but a sustained program will be needed to balance the resources with the needs.

3.2. Operating Expenditure Budget

Graph 3 provides the operating budget income and expenditure separately for the 2014/15 and 2015/16 (actuals) financial year, the revised budgeted figures for 2016/17 and the budgeted figures for 2017/18 to 2019/20 financial years.

Graph 3



The total operating budget before recognition of capital transfers for 2017/18 amounts to a deficit of R 1 806 645. The total operating expenditure budget amounts to R 920 152 951, which is 3.3 per cent more than the revised budget of 2016/17 of R 890 762 014.

Employee-related costs

The South African Local Government Bargaining Council recently entered into a three-year Salary and Wage Collective Agreement for the period 1 July 2015 to 30 June 2018. The preparation of the 2017/18 MTREF constitutes implementation of the last year of the agreement:

2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) + 1 per cent

The previous years were:

2015/16 Financial Year – 7 per cent

2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) + 1 per cent

Remuneration of Councillors

The cost associated with the remuneration of Councillors is determined and informed directly by way of the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The determined upper limits of salaries, allowances and benefits of members of Council are gazetted annually in December/January. The latest gazette was published in December 2016 by the Department of Cooperative Governance.

Bulk Purchases

Compared to the 2016/17 Adjustments Budget, the bulk purchases group of expenditure has increased by R11 million or 4.1 per cent to the 2017/18 budget year. The tariff increases with regard to Eskom have been provided for. A very small growth in electricity purchases and Water purchases are expected based on the 2016/17 trend, which was factored in.

Collection costs

This expenditure group amounts to R5.7 million and has decreased by 10 per cent. This is mainly due to two reasons:

- Implementation of Council policy to register all households with a property value of less than R65 000 as indigents, and
- A change in the way traffic fine collections will be performed.

Contracted Services

This expenditure group increased by 9.8 per cent, due to a R2.2 million (21 per cent) increase in the Cleaning of the Town project.

Repairs and maintenance

The Mossel Bay Municipality has with the adoption of the 2016/17 adjustments budget increased the repairs and maintenance budget in order to get a step closer to the goal set in the Municipality's long term financial plan. We have again moved a step closer with this draft budget where we increased the repairs and maintenance budget above the National Treasury prescribed CPI inflation increase.

3.3. Operating Revenue Budget

The operating revenue budget amounts to R 952 810 306 . This includes capital transfers and donated assets to the value of R 34 464 000. If these items are excluded the **operating revenue** amounts to R 918 346 306.

The operational revenue budget for 2017/18 of R 918 346 306 shows an increase compared to the operational budget of 2016/17 of R 914 330 108. The outer years increase by 3.0 per cent and 5.0 per cent year on year.

The Mossel Bay Municipality depends largely on service charges to balance its budget. The service charges consist of the following:

- Electricity charges R 377.6 million;
- Water charges R 111.1 million;
- Sewerage charges R 57.8 million;
- Refuse removal charges R 42.7 million; and
- Other R 0.0 million.

In the tables below it provides the funding made available from National and Provincial Government for the 2017/18 budget year. The funding is further split between Capital and Operating budget funding.

National Government

Grant	CAPITAL budget funding	OPERATING budget funding
Integrated National Electrification Programme Grant	R 8 000 000	
Municipal Infrastructure Grant	R 24 464 000	
Expanded Public Works Programme Incentive Grant		R 2 291 000
Finance Management Grant		R 1 550 000
Contribution toward Council Remuneration & Ward committees		R 5 331 000
Equitable Share Indigent Subs		R 73 141 000
TOTAL	R 32 464 000	R 82 313 000

Provincial Government

Grant	CAPITAL budget funding	OPERATING budget funding
Integrated Housing and Human Settlement & Development Grant		R 25 500 000
Maintenance & Construction of Transport Infrastructure		R 60 000
Financial Management Capacity Building Grant		R 240 000
Community Development Workers		R 56 000
Thusong Service Centre Grant		R 0
Library Services		R 7 813 000
RSEP / VPUU	R 1 000 000	
Development of Sport and Recreation facilities	R 200 000	
Fire service capacity building grant	R 800 000	
TOTAL	R 2 000 000	R 33 669 000

3.4. Proposed Rates and Tariffs for 2017/18

Attached as Annexure A is a list of all the tariffs of the Council. The annexure shows the tariffs for the current financial year (2016/17) as well as the tariffs and proposed increases for the Budget year 2017/18.

The Mossel Bay Municipality has stayed within the National Treasury guideline tariff increase of 6.4 per cent, except for the tariff increase in refuse removal. The main reason for this deviation is to make provision for additional costs in terms of recycling and refuse removal costs in future years.

The following tariff increases are, inter alia, provided for to balance the budget for the 2017/18 financial year.

Electricity Tariffs

At the time of finalising the draft budget for 2017/18, NERSA has indicated the Eskom price increases as follows:

- Eskom tariff increase in respect of purchase of electricity : 0.31%
- Municipal electricity tariff increases on sales to consumers : 1.88%

The table below provides a summary of the sales and bulk purchases in respect of electricity.

	<i>Budget 2017/18</i>	<i>Budget 2016/17</i>
Total Sales of Electricity	R 368 823 220	R 360 250 000
Total Purchases of Electricity	R 269 678 873	R 259 632 605
GROSS PROFIT / (LOSS)	R 99 144 347	R 100 617 395
Percentage Gross Profit	36.8%	38.8%

Note: The profit/loss exclude any allocations of overheads

The table below provides a summary of the revenue and expenditure in respect of the electricity department.

	<i>Budget 2017/18</i>	<i>Budget 2016/17</i>
Total Revenue	R 392 498 367	R 384 750 909
Total Expenditure	R 317 643 812	R 303 558 276
NETT PROFIT / (LOSS)	R 74 854 555	R 81 192 634
Percentage Net Profit / (Loss)	23.6%	26.7%

There is a reduction in the gross profit on electricity sales compared to 2016/17 financial years, which illustrates that the dependency on electricity tariffs to balance the budget has reduced. This in itself is due to the high increases in the electricity purchase tariffs over the past few years which also lead to consumer resistance on the usage of electricity, especially in the residential category. This is also reflected in the number of units sold year to date.

Water Tariffs

The draft budget includes an increase of 6% on all water tariffs, included in Annexure A. Separate tariffs are included in the tariff list if Council should declare Mossel Bay area as a drought stricken area. The draft revenue is based on a normal rainfall year. The table below provides a summary of the revenue and expenditure in respect of the water department.

	<i>Budget 2017/18</i>	<i>Budget 2016/17</i>
Total Revenue	R 140 049 596	R 131 459 094
Total Expenditure	R 81 796 393	R 76 545 558
NETT PROFIT / (LOSS)	R 58 253 202	R 54 913 536
Percentage Net Profit / (Loss)	71.2%	71.7%

Note: The profit/loss exclude any allocations of overheads

This service is regarded as a trading service and is supposed to run at a profit. The water consumption remains more or less the same measured from 2015/16 to the projected consumption for 2016/17. This trend was used to project the consumption for 2017/18. As with the other services the net profit on water sales is used to finance the deficit on the budget and thereby subsidising property rates tariffs.

Refuse Removal Tariffs

The service is categorised as an economic service, which means that it is supposed to pay for itself from service fees or even making a small profit.

The draft budget includes an increase of 15% on all refuse removal tariffs, as included in Annexure A. The table below provides a summary of the revenue and expenditure in respect of the refuse removal department.

	Budget 2017/18	Budget 2016/17
Revenue	R 58 201 285	R 51 473 536
Expenditure	R 43 125 226	R 40 775 175
NETT PROFIT / (LOSS)	R 15 076 059	R 10 698 360
Percentage Net Profit / (Loss)	35.0%	26.2%

Note: The profit/loss exclude any allocations of overheads

The operational revenue of this service shows an increase of 5.8% and it is mainly due to the fact that the new Eden district landfill site will be made operational during the financial year. The additional cost for the new site will bring on extraordinary increases, which is why the Municipality has started with a phased-in approach by increasing the tariffs this year by 15%.

Sewerage Fees:

The sewerage service is classified as an economic service. This service must be fully financed by its own tariffs or even making a small profit.

The draft budget includes an increase of 6% on all sewerage tariffs, as included in Annexure A. The table below provides a summary of the revenue and expenditure in respect of the sewerage department.

	Budget 2017/18	Budget 2016/17
Revenue	R 88 460 993	R 78 044 038
Expenditure	R 65 154 784	R 59 194 455
NETT PROFIT / (LOSS)	R 23 306 209	R 18 849 583
Percentage Net Profit / (Loss)	35.8%	31.8%

Note: The profit/loss exclude any allocations of overheads

At present the service makes a huge profit, even if classified as an economic service. No tariff restructuring will be performed till such time as the cost accounting practices have not been changed. It is envisaged that this aspect will be completed and addressed once one year of implementation of SCOA is completed.

As with the trading services the net profit on sanitation is used to finance the deficit on the budget and thereby subsidising property rates tariffs.

Property Rates

Property rates are levied in terms of the Property Rates Act and the income generated from this service is used to balance the budget. It does not pay for a specific service although it normally funds all the other services which are not covered by the profits made in respect of trading and economical services. The rates policy which sets out the principles for the levies is part of the budget-related policies included in Annexure B.

The draft budget includes an increase of 6% on all categories, as included in Annexure A. Due to the implementation of a new General Valuation, the effect of the increase will differ from property to property depending on the new valuation.

The revenues included in the draft budget, as in the previous financial year, provides that the first R 15 000 valuation of any developed residential property in terms of Council's Rates Policy is exempted and that an additional rebate is granted on the balance of the valuation up to a maximum of R 35 000.

The owner of a developed residential property will therefore not pay any property rates on the first R 50 000 of the value of its property.

Subsidies and Rebates

Specific attention was also given to the plight of the poor people. With this in mind, the following subsidies and rebates were included in the draft budget to Council.

Subsidies to Indigent and Poor households:

	<u>Subsidies</u> <u>2016/17</u>	<u>Subsidies</u> <u>2017/18</u>
Indigent Household	R 463.37 + VAT	R 501.83 + VAT
Poor Household	R 463.37 + VAT	R 501.83 + VAT

As in the previous year, the subsidies to indigent and poor households are the same.

The criteria on which the subsidies are based are described in the tariff list under paragraph 7. The criteria were changed during the 2016/17 budget year, where apart from the other criteria which remained the same, all households residing on a premises with a market value of less than R65 000 automatically qualify as an indigent household. The criteria for indigent households residing on a premise above the afore mention limit are, *inter alia*, based on the income of that household which must be less than twice the monthly State Old Age pension while the income criterion for poor households is below an amount of R 6 000 per month.

These households will then receive the following services free of charge.

Electricity:	Indigent 50kWh, poor households 20kWh per month.
Water:	No basic charges, 6 kilolitres free per month.
Sewerage:	No charges.
Refuse:	No charges.
Property Rates:	The first R 65 000 valuation free of charge, if a household resides on a premise with a market value of equal or less than R 65 000, or otherwise the first R 50 000 valuation free of charge.

These households will therefore only pay for electricity consumption in excess of 50kWh or 20kWh, water consumption more than six kilolitres and where valuations exceed the abovementioned limits.

Subsidy/Discounts to Pensioners:

Property Rates and Sewerage Fees

The discount on property rates and sewerage fees in respect of pensioners will be based on the conditions as per the tariff list. However, it is recommended that the limit with regard to the total income of households be as follows, for:

- 50% discount: Income limit is R 13 750 per month.
- 30% discount: Income limit is R 18 300 per month.

It is thus clear from the above that this budget of Council specifically tries to assist the poor and pensioners who cannot afford the higher municipal tariffs.

SPECIAL RATING AREAS

The Mossel Bay municipality has one special rating area operational as from the 1 July 2016, namely the Mossel Bay Central Business District area. It is the intention to revitalise this area through the introduction and implementation of pro-active interventions that will ensure its economic viability. For this reason, a special levy is raised on properties within this area which will be used to fund the project.

The budgeted revenue for the 2017/18 from special rates in the Mossel Bay Central Business District area amounts to R602 880, while budgeted expenditure amounts to R560 680.

The special rating area levies as per the 2017/18 Tariff list (Annexure A) of this document, were increased by 6 % from the 2016/17 financial year.

FINAL COMMENTS FROM CHIEF FINANCIAL OFFICER

Proper financial planning within the limited resources available will and must always be the main focus point of the management of a municipality. Financial planning is not just the duty of the Chief Financial Officer, but in terms of the Municipal Finance Management Act, is also the responsibility of the Accounting Officer and management. They are to exercise their financial management responsibilities in such a way that the financial, and other resources of the municipality, are utilised effectively, efficiently, economically and transparently. The responsibility of each Executive Director to which funds are allocated in the budget, is to plan and to conduct operations that available funds are spent timeously and utilised effectively and efficiently to maintain and improve service delivery standards to the community.

Management should also strive on a continuous basis to prevent any unauthorised, fruitless, irregular and wasteful expenditure. It is for this reason that Management also proposed a very strict policy to Council to prevent these types of expenditures to happen. The effectiveness of these policies, and the dedication of the management and all personnel, are visible in that the Municipality has achieved its fifth consecutive clean audit.

Affordability has become the key issue for consumers in the deteriorating economy. While Council is striving to keep, the tariff increases within acceptable levels, the escalation of costs beyond Council's control has a negative impact on the budget. While the increasing of tariffs might be the easiest solution, it cannot always be absorbed by the community. It will become imperative in the very near future that Council resorts to its core functions as the deteriorating economy is putting an unbearable strain on consumers. While certain projects might be popular with certain parts of the community, the affordability problem lies with a relative smaller portion of the community who are carrying the burden. Council should urgently address the issue of unfunded mandates and the importance of service delivery for its core functions.

The maintenance and renewal of existing infrastructure must always be seen as the highest priority to ensure sustainable and the existing high levels of service delivery standards in this Municipality. Therefore, it will be of the utmost importance for this Municipality to in future reduce spending levels on less important services and increase the spending on existing infrastructure over the next 5 years.

The National Government, through National Treasury, set certain targets for municipalities on the renewal and maintenance of existing infrastructure. The main reason for National Government to intervene at this level must be seen as an attempt to try and stop the destruction of infrastructure over the whole country. The Mossel Bay Municipality is one of the few municipalities where the maintenance of infrastructure is always seen as a priority and this can be seen in the level of service delivery in the town. However, we are not at the level of spending on the renewal and maintenance of infrastructure as envisaged by National Treasury and therefore we need to reconsider some of our priorities in Mossel Bay to enable more funds to be allocated to the maintenance and renewal of infrastructure. The easy way out will be to just keep on increasing tariffs and spend more funds on the maintenance of infrastructure but this must only be done after a thorough rethink and re-prioritising of

existing spending priorities were done. The fact that Council are renewing assets on a continuous basis are at least a step in the right direction.

The future balancing of the operational budget will become more and more difficult every year. This is already evident from the attempts to balance the outer years of the budget plan with the limited resources. The stage has been reached where it will be a play off between more services at reduced levels, or less services with a higher quality.

BUDGET-RELATED POLICIES OF COUNCIL

The following policies are submitted annually as part of the budget documentation:

- * Cash Management and Investment Policy
- * Rates Policy
- * Tariff Policy
- * Credit Control and Debt Collection and Indigent Policy
- * Supply Chain Management Policy
- * Budget Policy
- * Borrowing, Funding and Reserve Policy
- * Asset Management Policy
- * Expenditure Policy
- * Liquidity Policy
- * Short-term Insurance Policy

A summary of the key amendments to the policy documents is shown in section 7 of this document.

Finally, I would like to thank all staff members that were involved with the preparation of this budget. This becomes more and more a process that involves all role players, taking responsibility for the respective fields of expertise because the needs for services in town will always exceed the limited resources of income of the Municipality and therefore the prioritising within each directorate becomes more and more difficult.

I especially would like to thank the staff of the Budget office for their dedication and hard work in this regard.

M K BOTHA
CHIEF FINANCIAL OFFICER



SECTION 4 - ANNUAL BUDGET TABLES AND GRAPHS

Table A1 - Budget summary

Description R thousands	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Financial Performance						
Property rates	101 477	103 858	103 858	110 198	116 810	123 819
Service charges	542 402	565 054	565 054	589 224	630 078	667 929
Investment revenue	24 810	32 887	32 887	32 700	34 175	35 724
Transfers recognised - operational	125 449	141 585	141 585	116 583	128 465	129 316
Other own revenue	59 874	70 947	70 947	69 641	71 700	73 755
Total Revenue (excluding capital transfers and contributions)	854 012	914 330	914 330	918 346	981 228	1 030 543
Employee costs	257 308	248 029	248 029	278 053	298 637	321 765
Remuneration of councillors	10 301	10 301	10 301	10 248	10 722	11 266
Depreciation & asset impairment	70 262	70 262	70 262	72 993	72 993	72 994
Finance charges	3 094	3 153	3 153	3 396	3 565	3 779
Materials and bulk purchases	348 564	365 997	365 997	349 778	380 687	400 049
Transfers and grants	5 476	4 245	4 245	4 330	4 587	4 887
Other expenditure	179 090	188 775	188 775	201 357	208 203	218 769
Total Expenditure	874 094	890 762	890 762	920 153	979 395	1 033 509
Surplus/(Deficit)	(20 083)	23 568	23 568	(1 807)	1 833	(2 965)
Transfers and subsidies - capital (monetary allocations	40 460	47 708	47 708	34 464	33 671	52 891
Contributions recognised - capital & contributed assets	1 095	1 095	1 095	–	–	–
Surplus/(Deficit) after capital transfers & contributions	21 472	72 371	72 371	32 657	35 504	49 926
Share of surplus/ (deficit) of associate	–	–	–	–	–	–
Surplus/(Deficit) for the year	21 472	72 371	72 371	32 657	35 504	49 926
Capital expenditure & funds sources						
Capital expenditure	148 066	150 402	150 402	141 997	172 480	187 675
Transfers recognised - capital	36 223	42 581	42 581	30 330	29 536	46 396
Public contributions & donations	2 129	2 029	2 029	1 680	1 680	1 680
Borrowing	6 500	6 503	6 503	15 600	40 000	45 000
Internally generated funds	103 214	99 289	99 289	94 387	101 264	94 599
Total sources of capital funds	148 066	150 402	150 402	141 997	172 480	187 675
Financial position						
Total current assets	325 692	430 842	430 842	409 619	383 868	358 059
Total non current assets	2 265 567	2 542 780	2 542 780	2 621 786	2 731 165	2 855 620
Total current liabilities	162 388	155 997	155 997	162 439	171 109	180 559
Total non current liabilities	190 134	234 346	234 346	253 029	292 484	331 754
Community wealth/Equity	2 238 737	2 583 279	2 583 279	2 615 937	2 651 440	2 701 366
Cash flows						
Net cash from (used) operating	103 491	144 251	144 251	110 731	113 794	126 049
Net cash from (used) investing	(158 730)	(161 402)	(161 402)	(152 943)	(183 369)	(198 503)
Net cash from (used) financing	4 726	3 987	3 987	12 387	34 451	36 306
Cash/cash equivalents at the year end	224 366	326 146	326 146	296 322	261 198	225 050
Cash backing/surplus reconciliation						
Cash and investments available	248 366	350 146	350 146	332 322	309 198	285 050
Application of cash and investments	213 984	265 382	265 382	268 236	237 364	212 578
Balance - surplus (shortfall)	34 382	84 764	84 764	64 085	71 834	72 471
Asset management						
Asset register summary (WDV)	2 237 084	2 514 317	2 514 317	2 581 393	2 678 842	2 791 367
Depreciation	70 262	70 262	70 262	72 993	72 993	72 994
Renewal of Existing Assets	34 082	31 527	31 527	41 396	64 613	51 796
Repairs and Maintenance	78 367	82 795	82 795	94 682	100 711	107 397
Free services						
Cost of Free Basic Services provided	1 823	2 444	2 444	2 639	2 813	2 987
Revenue cost of free services provided	66 027	64 444	64 444	69 760	73 945	78 382
Households below minimum service level						
Water:	–	–	–	–	–	–
Sanitation/sewerage:	0	0	0	0	0	0
Energy:	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–

Explanatory notes to Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget.

The Budget Summary provides the key information in this regard:

- a. The operating surplus/deficit (before the recognition of capital transfers, contributed and donated assets) is supposed to be positive over the MTREF; although the actual figures for previous years are positive the budgeted figures are negative, this is rectified over the MTREF not to burden the customers.
- b. Capital expenditure is balanced by capital funding sources, of which
 - i) Transfers recognised is reflected on the Financial Performance Budget;
 - ii) Borrowing is incorporated in the net cash from financing on the Cash Flow Budget; whilst
 - iii) Internally generated funds are financed from the accumulated cash-backed reserves. This is generated by making the depreciation charges cash funded together with contribution of other cash ring fenced revenue streams to the CRR.
 - iv) All the above amounts are incorporated in the Net cash from investing on the Cash Flow Budget. The municipality's cash and cash equivalents position read together with the cash backing surplus reconciliation should at least remain positive, which is the case.
4. The cash backing/surplus reconciliation shows that the Municipality has cash funded its commitments.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase.

Table A2 - Budgeted financial performance (revenue and expenditure by standard classification)

Functional Classification Description R thousand	Ref 1	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional							
<i>Governance and administration</i>		152 328	162 574	162 574	167 392	178 877	188 069
Executive and council		15 755	17 157	17 157	15 183	15 938	16 841
Finance and administration		136 573	145 417	145 417	152 209	162 938	171 228
Internal audit		–	–	–	–	–	–
<i>Community and public safety</i>		67 010	91 148	91 148	44 540	47 818	42 706
Community and social services		9 969	11 747	11 747	8 608	9 138	9 688
Sport and recreation		8 159	8 872	8 872	8 872	6 050	5 605
Public safety		465	435	435	1 175	391	1 976
Housing		48 417	70 093	70 093	25 885	32 239	25 437
Health		–	–	–	–	–	–
<i>Economic and environmental services</i>		52 832	63 456	63 456	61 669	60 130	63 180
Planning and development		6 703	10 033	10 033	10 094	10 336	10 949
Road transport		46 128	53 424	53 424	51 574	49 794	52 231
Environmental protection		–	–	–	–	–	–
<i>Trading services</i>		623 398	645 728	645 728	679 210	728 074	789 480
Energy sources		373 186	384 751	384 751	392 498	414 852	456 467
Water management		121 307	131 459	131 459	140 050	146 477	156 802
Waste water management		77 599	78 044	78 044	88 461	98 917	103 923
Waste management		51 306	51 474	51 474	58 201	67 829	72 288
<i>Other</i>	4	–	227	227	–	–	–
Total Revenue - Functional	2	895 567	963 133	963 133	952 810	1 014 899	1 083 434
Expenditure - Functional							
<i>Governance and administration</i>		146 150	140 348	140 348	154 154	162 953	174 237
Executive and council		39 871	37 485	37 485	38 090	40 369	42 943
Finance and administration		100 431	97 070	97 070	109 914	116 075	124 312
Internal audit		5 849	5 794	5 794	6 150	6 509	6 982
<i>Community and public safety</i>		134 028	147 529	147 529	125 763	138 155	138 330
Community and social services		19 156	18 416	18 416	21 037	22 524	24 166
Sport and recreation		40 872	41 253	41 253	44 817	47 257	50 190
Public safety		24 612	24 708	24 708	27 180	28 949	30 957
Housing		49 387	63 152	63 152	32 729	39 424	33 018
Health		–	–	–	–	–	–
<i>Economic and environmental services</i>		109 799	117 701	117 701	127 245	133 106	139 593
Planning and development		19 770	19 376	19 376	21 257	22 538	23 990
Road transport		85 878	93 971	93 971	101 288	105 554	110 233
Environmental protection		4 150	4 355	4 355	4 701	5 015	5 370
<i>Trading services</i>		479 148	480 073	480 073	507 720	539 595	575 379
Energy sources		305 803	303 558	303 558	317 644	341 243	367 048
Water management		75 498	76 546	76 546	81 796	85 485	89 801
Waste water management		57 979	59 194	59 194	65 155	67 559	70 903
Waste management		39 869	40 775	40 775	43 125	45 308	47 627
<i>Other</i>	4	4 969	5 110	5 110	5 271	5 586	5 970
Total Expenditure - Functional	3	874 094	890 762	890 762	920 153	979 395	1 033 509
Surplus/(Deficit) for the year		21 472	72 371	72 371	32 657	35 504	49 926

Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile a report for the whole of government.
- Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

Table A3 - Budgeted financial performance (revenue and expenditure by Municipal Vote)

Vote Description R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote	1						
Vote 1 - MUNICIPAL MANAGER		16 288	17 823	17 823	15 884	16 683	17 633
Vote 2 - CORPORATE SERVICES		2 355	1 628	1 628	1 605	3 465	2 817
Vote 3 - FINANCIAL SERVICES		132 027	141 287	141 287	147 556	155 934	164 776
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		572 068	594 229	594 229	616 441	659 677	717 162
Vote 5 - COMMUNITY SERVICES		104 076	113 960	113 960	119 724	126 973	133 841
Vote 6 - PLANNING & INTEGRATED SERVICES		68 753	94 205	94 205	51 599	52 167	47 204
Total Revenue by Vote	2	895 567	963 133	963 133	952 810	1 014 899	1 083 434
Expenditure by Vote to be appropriated	1						
Vote 1 - MUNICIPAL MANAGER		37 201	33 631	33 631	37 006	39 125	41 599
Vote 2 - CORPORATE SERVICES		67 515	65 882	65 882	73 792	77 587	82 905
Vote 3 - FINANCIAL SERVICES		41 694	40 205	40 205	44 838	47 558	50 891
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		428 363	429 966	429 966	453 317	482 514	515 409
Vote 5 - COMMUNITY SERVICES		174 377	180 838	180 838	193 630	203 820	215 289
Vote 6 - PLANNING & INTEGRATED SERVICES		124 944	140 241	140 241	117 569	128 790	127 416
Total Expenditure by Vote	2	874 094	890 762	890 762	920 153	979 395	1 033 509
Surplus/(Deficit) for the year	2	21 472	72 371	72 371	32 657	35 504	49 926

Explanatory notes to Table A3 - Budgeted financial performance (revenue and expenditure by Municipal Vote)

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. It is therefore a mechanism to link responsibility and financial appropriations to service delivery.
- It is the level that the Council will approve the budget in terms of Sect 24(2)(c)(iii).
- The tables below provide an indication of the variances between the latest revised budget of the current year and the budget year.

3.1 The revenue per vote (directorate) changed as follow:

Vote (Directorate)	Current Year Appropriation	Budget Year Appropriation	Variance from current year	Percentage of Total
Municipal Manager	17 822 711	15 884 126	-10.9%	2%
Corporate Services	1 627 809	1 605 090	-1.4%	0%
Financial Services	141 287 401	147 556 364	4.4%	15%
Technical & Electricity Services	594 229 227	616 441 167	3.7%	65%
Community Services	113 960 284	119 724 352	5.1%	13%
Planning & Integrated Services	94 205 267	51 599 207	-45.2%	5%
Total Revenue	963 132 699	952 810 306	-1.1%	100%

3.2 The expenditure appropriation per vote (directorate) changed as follow:

Vote (Directorate)	Current Year Appropriation	Budget Year Appropriation	Variance from current year	Percentage of Total
Municipal Manager	33 630 513	37 006 378	10.0%	4%
Corporate Services	65 882 143	73 791 767	12.0%	8%
Financial Services	40 204 516	44 838 038	11.5%	5%
Technical & Electricity Services	429 965 925	453 317 247	5.4%	49%
Community Services	180 838 216	193 630 356	7.1%	21%
Planning & Integrated Services	140 240 700	117 569 165	-16.2%	13%
Total Expenditure	890 762 014	920 152 951	3.3%	100%

Table A4 - Budgeted financial performance (revenue by source and expenditure by Type)

WC043 Mossel Bay - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source							
Property rates	2	101 477	103 858	103 858	110 198	116 810	123 819
Service charges - electricity revenue	2	356 584	368 503	368 503	377 569	400 266	424 327
Service charges - water revenue	2	94 832	104 831	104 831	111 113	117 766	124 817
Service charges - sanitation revenue	2	54 114	54 543	54 543	57 815	61 218	64 907
Service charges - refuse revenue	2	36 872	37 177	37 177	42 727	50 828	53 878
Service charges - other		–	–	–	–	–	–
Rental of facilities and equipment		4 439	4 984	4 984	5 119	5 311	5 518
Interest earned - external investments		24 810	32 887	32 887	32 700	34 175	35 724
Interest earned - outstanding debtors		1 317	1 533	1 533	1 684	1 693	1 686
Dividends received		–	–	–	–	–	–
Fines, penalties and forfeits		29 123	36 699	36 699	37 789	38 214	38 645
Licences and permits		1 389	1 056	1 056	1 076	1 149	1 228
Agency services		4 728	4 606	4 606	5 016	5 267	5 530
Transfers and subsidies		125 449	141 585	141 585	116 583	128 465	129 316
Other revenue	2	18 878	22 070	22 070	18 957	20 067	21 148
Gains on disposal of PPE		–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		854 012	914 330	914 330	918 346	981 228	1 030 543
Expenditure By Type							
Employee related costs	2	257 308	248 029	248 029	278 053	298 637	321 765
Remuneration of councillors		10 301	10 301	10 301	10 248	10 722	11 266
Debt impairment	3	32 808	38 970	38 970	31 500	31 815	32 133
Depreciation & asset impairment	2	70 262	70 262	70 262	72 993	72 993	72 994
Finance charges		3 094	3 153	3 153	3 396	3 565	3 779
Bulk purchases	2	263 954	261 733	261 733	271 908	293 241	316 263
Other materials	8	84 610	104 264	104 264	77 870	87 446	83 787
Contracted services		99 013	100 526	100 526	105 365	109 073	115 983
Transfers and subsidies		5 476	4 245	4 245	4 330	4 587	4 887
Other expenditure	4, 5	46 351	48 361	48 361	63 518	66 289	69 568
Loss on disposal of PPE		918	918	918	973	1 027	1 084
Total Expenditure		874 094	890 762	890 762	920 153	979 395	1 033 509
Surplus/(Deficit)		(20 083)	23 568	23 568	(1 807)	1 833	(2 965)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		40 460	47 708	47 708	34 464	33 671	52 891
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		1 095	1 095	1 095	–	–	–
Surplus/(Deficit) after capital transfers & contributions		21 472	72 371	72 371	32 657	35 504	49 926
Taxation			–	–	–	–	–
Surplus/(Deficit) after taxation		21 472	72 371	72 371	32 657	35 504	49 926
Attributable to minorities			–	–	–	–	–
Surplus/(Deficit) attributable to municipality		21 472	72 371	72 371	32 657	35 504	49 926
Share of surplus/ (deficit) of associate	7		–	–	–	–	–
Surplus/(Deficit) for the year		21 472	72 371	72 371	32 657	35 504	49 926

Explanatory notes to Table A4 - Budgeted financial performance (revenue by source and expenditure by Type)

1. Total revenue is R 918.3 million in 2017/18 and escalates to R 1 030.5 million by 2019/20. This represents a year-on-year increase of 6.8 per cent for the 2018/19 financial year and 5.0 per cent for the 2019/20 financial year.
2. Revenue to be generated from property rates is R 110.2 million in the 2017/18 financial year and increases to R 123.8 million by 2019/20 which represents 12.0 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality. It remains relatively constant over the medium-term and tariff increases have been factored in at 6 per cent for each of the respective financial years of the MTREF.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R 589.2 million for the 2017/18 financial year and increasing to R 667.9 million by 2019/20. For the 2017/18 financial year services charges amount to 64.2 per cent of the total revenue base and grows by 6.9 per cent per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk prices of electricity.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that the transfers recognise fluctuates due to the nature of expenses on the provincial housing grant.
5. More detail regarding the employee related cost and the remuneration of Councillors are provided in Section 12 of this report.
6. More emphasis will be placed on the Debt impairment; depreciation charges and the Finance charges in Section 9 – Budget Funding of this report.
7. Bulk purchases have significantly increased over the 2016/2017 to 2017/18 period escalating from R 261.7 million to R 271.9 million. These increases can be directly attributed to the substantial increase in the cost of bulk electricity purchases from Eskom.
8. Employee related costs and bulk purchases are the two main cost drivers within the municipality and alternative operational efficiencies or additional revenue sources will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table A5 - Budgeted capital expenditure by vote, standard classification and funding

Vote Description R thousand	Ref 1	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure - Vote							
Multi-year expenditure to be appropriated	2	–	–	–	–	–	–
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–
Vote 3 - FINANCIAL SERVICES		–	–	–	–	–	–
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		43 246	44 065	44 065	37 438	45 966	47 140
Vote 5 - COMMUNITY SERVICES		6 000	7 694	7 694	6 112	700	–
Vote 6 - PLANNING & INTEGRATED SERVICES		–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	49 246	51 759	51 759	43 550	46 666	47 140
Single-year expenditure to be appropriated	2	500	625	625	591	–	–
Vote 1 - MUNICIPAL MANAGER		500	625	625	591	–	–
Vote 2 - CORPORATE SERVICES		3 813	4 292	4 292	4 384	6 353	5 450
Vote 3 - FINANCIAL SERVICES		218	872	872	276	25	25
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		39 150	35 258	35 258	39 110	50 351	60 593
Vote 5 - COMMUNITY SERVICES		9 620	8 405	8 405	6 323	8 591	10 225
Vote 6 - PLANNING & INTEGRATED SERVICES		45 518	49 192	49 192	47 762	60 493	64 243
Capital single-year expenditure sub-total		98 820	98 643	98 643	98 446	125 814	140 535
Total Capital Expenditure - Vote		148 066	150 402	150 402	141 997	172 480	187 675
Capital Expenditure - Functional							
Governance and administration		4 531	5 788	5 788	5 251	6 378	5 475
Executive and council		500	625	625	591	–	–
Finance and administration		4 031	5 164	5 164	4 660	6 378	5 475
Internal audit		–	–	–	–	–	–
Community and public safety		18 315	25 528	25 528	9 550	8 486	9 625
Community and social services		6 377	8 372	8 372	3 801	665	100
Sport and recreation		4 158	4 577	4 577	3 408	5 219	2 987
Public safety		2 580	1 845	1 845	2 342	2 602	6 538
Housing		5 200	10 734	10 734	–	–	–
Health		–	–	–	–	–	–
Economic and environmental services		27 828	25 377	25 377	34 683	51 544	51 643
Planning and development		514	551	551	11 162	30 148	30 157
Road transport		27 314	24 825	24 825	23 521	21 396	21 486
Environmental protection		–	–	–	–	–	–
Trading services		97 381	93 697	93 697	92 493	106 051	120 913
Energy sources		29 122	29 092	29 092	25 523	24 678	39 497
Water management		30 501	29 662	29 662	31 476	40 658	27 162
Waste water management		35 253	33 637	33 637	32 610	39 910	53 654
Waste management		2 505	1 305	1 305	2 885	805	600
Other		10	13	13	20	20	20
Total Capital Expenditure - Functional	3	148 066	150 402	150 402	141 997	172 480	187 675
Funded by:							
National Government		29 683	29 684	29 684	28 477	28 659	44 641
Provincial Government		6 540	12 881	12 881	1 853	877	1 754
District Municipality		–	16	16	–	–	–
Other transfers and grants		–	–	–	–	–	–
Transfers recognised - capital	4	36 223	42 581	42 581	30 330	29 536	46 396
Public contributions & donations	5	2 129	2 029	2 029	1 680	1 680	1 680
Borrowing	6	6 500	6 503	6 503	15 600	40 000	45 000
Internally generated funds		103 214	99 289	99 289	94 387	101 264	94 599
Total Capital Funding	7	148 066	150 402	150 402	141 997	172 480	187 675

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. Multi-year capital appropriations normally would result in work-in-progress at the end of a financial year, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment.
3. The budget appropriations for the two outer years are indicative allocations based on the inputs of departments and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

Table A6 - Budgeted Financial Position

Description R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSETS							
Current assets							
Cash		2 366	21 146	21 146	1 322	1 198	5 050
Call investment deposits	1	222 000	305 000	305 000	295 000	260 000	220 000
Consumer debtors	1	69 616	66 757	66 757	66 952	67 660	69 069
Other debtors		11 727	16 197	16 197	25 133	34 329	43 789
Current portion of long-term receivables		344	331	331	301	271	241
Inventory	2	19 639	21 411	21 411	20 911	20 411	19 911
Total current assets		325 692	430 842	430 842	409 619	383 868	358 059
Non current assets							
Long-term receivables		257	237	237	167	97	27
Investments		24 000	24 000	24 000	36 000	48 000	60 000
Investment property		306 193	602 830	602 830	603 330	603 330	603 330
Investment in Associate		–	–	–	–	–	–
Property, plant and equipment	3	1 930 858	1 910 868	1 910 868	1 977 480	2 074 967	2 187 531
Agricultural		–	–	–	–	–	–
Biological		–	–	–	–	–	–
Intangible		33	619	619	583	546	507
Other non-current assets		4 226	4 226	4 226	4 226	4 226	4 226
Total non current assets		2 265 567	2 542 780	2 542 780	2 621 786	2 731 165	2 855 620
TOTAL ASSETS		2 591 259	2 973 622	2 973 622	3 031 405	3 115 034	3 213 679
LIABILITIES							
Current liabilities							
Bank overdraft	1	–	–	–	–	–	–
Borrowing	4	4 867	4 440	4 440	6 443	10 439	14 933
Consumer deposits		21 382	21 753	21 753	22 841	23 983	25 182
Trade and other payables	4	107 117	102 431	102 431	103 455	104 490	105 535
Provisions		29 022	27 372	27 372	29 700	32 197	34 909
Total current liabilities		162 388	155 997	155 997	162 439	171 109	180 559
Non current liabilities							
Borrowing		28 188	28 173	28 173	37 478	66 799	97 420
Provisions		161 946	206 173	206 173	215 551	225 685	234 334
Total non current liabilities		190 134	234 346	234 346	253 029	292 484	331 754
TOTAL LIABILITIES		352 522	390 343	390 343	415 468	463 593	512 313
NET ASSETS	5	2 238 737	2 583 279	2 583 279	2 615 937	2 651 440	2 701 366
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)		2 144 234	2 470 679	2 470 679	2 491 338	2 550 975	2 618 229
Reserves	4	94 503	112 601	112 601	124 599	100 466	83 137
TOTAL COMMUNITY WEALTH/EQUITY	5	2 238 737	2 583 279	2 583 279	2 615 937	2 651 440	2 701 366

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is not aligned with GRAP but it improves understandability for Councillors and management of the impact of the budget on the statement of financial position (Balance sheet). The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- Table A6 is supported by an extensive table of notes (Table SA3) providing a detailed analysis of the major components of a number of items. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget. The funding compliance assessment is informed directly by forecasting the statement of financial position.

Table A7 - Budgeted Cash flows

Description R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates		101 789	104 671	104 671	109 072	115 617	122 554
Service charges		540 032	531 281	531 281	578 102	618 263	655 406
Other revenue		23 658	63 830	63 830	67 957	70 008	72 069
Government - operating	1	129 502	134 837	134 837	116 583	128 465	129 316
Government - capital	1	36 223	34 054	34 054	34 464	33 671	52 891
Interest		26 127	34 420	34 420	34 384	35 868	37 410
Dividends		–	–	–	–	–	–
Payments							
Suppliers and employees		(749 436)	(754 375)	(754 375)	(822 113)	(880 553)	(934 939)
Finance charges		(3 086)	(3 145)	(3 145)	(3 387)	(3 557)	(3 771)
Transfers and Grants	1	(1 320)	(1 322)	(1 322)	(4 330)	(3 987)	(4 887)
NET CASH FROM/(USED) OPERATING ACTIVITIES		103 491	144 251	144 251	110 731	113 794	126 049
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE		1 236	900	900	954	1 011	1 072
Decrease (Increase) in non-current debtors		–	–	–	–	–	–
Decrease (increase) other non-current receivables		100	100	100	100	100	100
Decrease (increase) in non-current investments		(12 000)	(12 000)	(12 000)	(12 000)	(12 000)	(12 000)
Payments							
Capital assets		(148 066)	(150 402)	(150 402)	(141 997)	(172 480)	(187 675)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(158 730)	(161 402)	(161 402)	(152 943)	(183 369)	(198 503)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans		–	–	–	–	–	–
Borrowing long term/refinancing		7 410	6 500	6 500	15 600	40 000	45 000
Increase (decrease) in consumer deposits		1 018	909	909	1 088	1 142	1 199
Payments							
Repayment of borrowing		(3 702)	(3 422)	(3 422)	(4 300)	(6 691)	(9 894)
NET CASH FROM/(USED) FINANCING ACTIVITIES		4 726	3 987	3 987	12 387	34 451	36 306
NET INCREASE/ (DECREASE) IN CASH HELD		(50 513)	(13 164)	(13 164)	(29 824)	(35 124)	(36 148)
Cash/cash equivalents at the year begin:	2	274 878	339 310	339 310	326 146	296 322	261 198
Cash/cash equivalents at the year end:	2	224 366	326 146	326 146	296 322	261 198	225 050

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

- The budgeted cash flow statement is the first measurement in determining if the budget is cash funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget. The net effect of budget (both capital & operational) is represented in the net increase or decrease in cash and cash equivalents.
- Table A7 is supported by an extensive table (Table SA30) that provides a breakdown per month as well as providing a detailed analysis of the major sources of receipts and expenditure.
- The reason for the decreases are directly linked to the cash generated during the previous two years, over R 110 million. The biggest portion of this is included in the capital budget of 2017/18 and the subsequent financial years. There is also a slight decrease in the revenue from operating activities mainly to the spending patterns of the unspent grant allocations. The budget does not allow for any unspent grants as at 30 June 2017.

Table A8 - Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available							
Cash/cash equivalents at the year end	1	224 366	326 146	326 146	296 322	261 198	225 050
Other current investments > 90 days		–	–	–	–	–	–
Non current assets - Investments	1	24 000	24 000	24 000	36 000	48 000	60 000
Cash and investments available:		248 366	350 146	350 146	332 322	309 198	285 050
Application of cash and investments							
Unspent conditional transfers		–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–
Statutory requirements	2						
Other working capital requirements	3	29 954	23 745	23 745	12 873	4 237	(5 332)
Other provisions		77 527	117 037	117 037	118 764	120 662	122 774
Long term investments committed	4	12 000	12 000	12 000	12 000	12 000	12 000
Reserves to be backed by cash/investments	5	94 503	112 601	112 601	124 599	100 466	83 137
Total Application of cash and investments:		213 984	265 382	265 382	268 236	237 364	212 578
Surplus(shortfall)		34 382	84 764	84 764	64 085	71 834	72 471

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be “funded”.
4. Considering the requirements of section 18 of the MFMA, it can be concluded that the budget tabled is funded.

Table A9 - Asset management

Description R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CAPITAL EXPENDITURE							
Total New Assets	1	68 790	72 158	72 158	51 647	66 841	97 579
Roads Infrastructure		12 485	12 498	12 498	10 304	5 756	8 027
Storm water Infrastructure		5 340	4 835	4 835	850	2 510	2 000
Electrical Infrastructure		16 942	16 942	16 942	9 178	7 740	29 838
Water Supply Infrastructure		6 033	7 879	7 879	2 200	2 450	2 500
Sanitation Infrastructure		12 615	12 571	12 571	5 980	10 180	16 200
Solid Waste Infrastructure		–	–	–	–	500	–
Rail Infrastructure		–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–
Infrastructure		53 416	54 725	54 725	28 512	29 137	58 565
Community Facilities		6 715	7 725	7 725	3 739	5 287	5 672
Sport and Recreation Facilities		99	225	225	–	340	520
Community Assets		6 814	7 951	7 951	3 739	5 627	6 192
Heritage Assets		–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–
Investment properties		–	–	–	–	–	–
Operational Buildings		580	564	564	11 070	30 040	30 040
Housing		–	–	–	–	–	–
Other Assets		580	564	564	11 070	30 040	30 040
Biological or Cultivated Assets		–	–	–	–	–	–
Servitudes		–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–
Computer Equipment		1 410	1 847	1 847	998	17	1 560
Furniture and Office Equipment		1 531	2 109	2 109	460	294	115
Machinery and Equipment		3 529	3 597	3 597	2 203	1 267	657
Transport Assets		1 510	1 362	1 362	4 665	460	450
Libraries		–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	3	3	–	–	–
Total Renewal of Existing Assets	2	34 082	31 527	31 527	41 396	64 613	51 796
Roads Infrastructure		–	280	280	–	350	100
Storm water Infrastructure		–	–	–	–	–	–
Electrical Infrastructure		3 885	3 885	3 885	6 500	9 000	9 309
Water Supply Infrastructure		20 541	19 797	19 797	19 856	30 308	16 202
Sanitation Infrastructure		5 451	3 329	3 329	11 390	20 421	23 194
Solid Waste Infrastructure		–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–
Infrastructure		29 877	27 291	27 291	37 746	60 079	48 805
Community Facilities		–	–	–	–	500	–
Sport and Recreation Facilities		3 862	3 921	3 921	3 032	3 634	2 452
Community Assets		3 862	3 921	3 921	3 032	4 134	2 452
Heritage Assets		–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–
Investment properties		–	–	–	–	–	–
Operational Buildings		75	74	74	140	50	450
Housing		–	–	–	–	–	–
Other Assets		75	74	74	140	50	450
Biological or Cultivated Assets		–	–	–	–	–	–
Servitudes		–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–
Computer Equipment		22	27	27	–	3	–
Furniture and Office Equipment		40	93	93	43	25	40
Machinery and Equipment		205	121	121	435	323	50
Transport Assets		–	–	–	–	–	–
Libraries		–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–

Table A9 - Asset Management Continued

Description R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Total Upgrading of Existing Assets	6	45 195	46 718	46 718	48 954	41 026	38 299
Roads Infrastructure		16 092	15 457	15 457	12 867	14 885	13 249
Storm water Infrastructure		7 150	7 980	7 980	12 730	6 439	10 600
Electrical Infrastructure		7 310	7 310	7 310	5 605	6 068	150
Water Supply Infrastructure		2 500	3 220	3 220	7 500	7 500	7 500
Sanitation Infrastructure		1 600	5 260	5 260	1 000	–	300
Solid Waste Infrastructure		–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–
Infrastructure		34 652	39 227	39 227	39 702	34 892	31 799
Community Facilities		100	210	210	600	100	–
Sport and Recreation Facilities		100	280	280	675	–	–
Community Assets		200	490	490	1 275	100	–
Heritage Assets		–	–	–	–	–	–
Revenue Generating		–	–	–	500	–	–
Non-revenue Generating		–	–	–	–	–	–
Investment properties		–	–	–	500	–	–
Operational Buildings		130	271	271	100	100	–
Housing		–	–	–	–	–	–
Other Assets		130	271	271	100	100	–
Biological or Cultivated Assets		–	–	–	–	–	–
Servitudes		–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–
Computer Equipment		1 308	1 375	1 375	1 328	1 161	400
Furniture and Office Equipment		361	351	351	564	308	200
Machinery and Equipment		3 413	1 540	1 540	1 655	650	1 600
Transport Assets		5 130	3 464	3 464	3 830	3 815	4 300
Libraries		–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–
Total Capital Expenditure	4	28 578	28 235	28 235	23 171	20 991	21 376
Roads Infrastructure		12 490	12 815	12 815	13 580	8 949	12 600
Storm water Infrastructure		28 137	28 137	28 137	21 283	22 808	39 297
Electrical Infrastructure		29 075	30 895	30 895	29 556	40 258	26 202
Water Supply Infrastructure		19 666	21 160	21 160	18 370	30 601	39 694
Sanitation Infrastructure		–	–	–	–	500	–
Solid Waste Infrastructure		–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–
Infrastructure		117 946	121 243	121 243	105 959	124 107	139 169
Community Facilities		6 815	7 935	7 935	4 339	5 887	5 672
Sport and Recreation Facilities		4 061	4 426	4 426	3 708	3 974	2 972
Community Assets		10 876	12 361	12 361	8 047	9 862	8 644
Heritage Assets		–	–	–	–	–	–
Revenue Generating		–	–	–	500	–	–
Non-revenue Generating		–	–	–	–	–	–
Investment properties		–	–	–	500	–	–
Operational Buildings		785	909	909	11 310	30 190	30 490
Housing		–	–	–	–	–	–
Other Assets		785	909	909	11 310	30 190	30 490
Biological or Cultivated Assets		–	–	–	–	–	–
Servitudes		–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–
Computer Equipment		2 740	3 249	3 249	2 326	1 180	1 960
Furniture and Office Equipment		1 933	2 553	2 553	1 067	627	355
Machinery and Equipment		7 147	5 257	5 257	4 293	2 239	2 307
Transport Assets		6 640	4 826	4 826	8 495	4 275	4 750
Libraries		–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	3	3	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		148 066	150 402	150 402	141 997	172 480	187 675

Table A9 - Asset Management Continued

Description R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
ASSET REGISTER SUMMARY - PPE (WDV)	5						
Roads Infrastructure		364 283	360 512	360 512	366 258	369 823	373 775
Storm water Infrastructure		97 433	96 424	96 424	106 194	111 333	120 124
Electrical Infrastructure		238 614	236 144	236 144	250 754	266 891	299 516
Water Supply Infrastructure		347 776	344 176	344 176	359 630	385 787	397 888
Sanitation Infrastructure		267 672	264 900	264 900	273 919	295 168	325 510
Solid Waste Infrastructure		3 252	3 218	3 218	2 947	3 177	2 906
Rail Infrastructure		–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–
Infrastructure		1 319 029	1 305 374	1 305 374	1 359 702	1 432 179	1 519 717
Community Facilities		109 361	108 229	108 229	110 679	114 677	118 460
Sport and Recreation Facilities		169 007	167 257	167 257	170 965	174 939	177 911
Community Assets		278 368	275 487	275 487	281 644	289 616	296 371
Heritage Assets		4 226	4 226	4 226	4 226	4 226	4 226
Revenue Generating		306 193	602 830	602 830	603 330	603 330	603 330
Non-revenue Generating		–	–	–	–	–	–
Investment properties		306 193	602 830	602 830	603 330	603 330	603 330
Operational Buildings		254 591	251 955	251 955	261 563	290 050	318 838
Housing		–	–	–	–	–	–
Other Assets		254 591	251 955	251 955	261 563	290 050	318 838
Biological or Cultivated Assets							
Servitudes		–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–
33		619	619	583	546	507	
Intangible Assets		33	619	619	583	546	507
Computer Equipment		13 001	12 866	12 866	9 115	4 292	359
Furniture and Office Equipment		12 177	12 051	12 051	8 722	5 015	1 108
Machinery and Equipment		15 909	15 744	15 744	15 685	13 527	11 390
Transport Assets		29 747	29 439	29 439	33 214	32 568	32 147
Libraries		8 033	7 949	7 949	7 832	7 715	7 598
Zoo's, Marine and Non-biological Animals		3	3	3	3	3	3
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 237 084	2 514 317	2 514 317	2 581 393	2 678 842	2 791 367
EXPENDITURE OTHER ITEMS							
Depreciation	7	70 262	70 262	70 262	72 993	72 993	72 994
Repairs and Maintenance by Asset Class	3	78 367	82 795	82 795	94 682	100 711	107 397
Roads Infrastructure		23 850	25 670	25 670	29 056	30 902	32 874
Storm water Infrastructure		8 485	8 208	8 208	8 857	9 449	10 097
Electrical Infrastructure		15 143	15 841	15 841	17 604	18 732	20 071
Water Supply Infrastructure		12 505	13 001	13 001	14 427	15 374	16 457
Sanitation Infrastructure		5 073	5 036	5 036	6 337	6 753	7 221
Solid Waste Infrastructure		87	142	142	93	102	110
Rail Infrastructure		–	–	–	–	–	–
Coastal Infrastructure		578	422	422	532	548	567
Information and Communication Infrastructure		–	–	–	–	–	–
Infrastructure		65 720	68 320	68 320	76 905	81 859	87 397
Community Facilities		1 422	1 471	1 471	1 843	2 011	2 193
Sport and Recreation Facilities		1 518	1 339	1 339	1 561	1 690	1 822
Community Assets		2 941	2 810	2 810	3 405	3 701	4 015
Heritage Assets		–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–
Investment properties		–	–	–	–	–	–
Operational Buildings		1 984	2 437	2 437	2 662	2 920	3 202
Housing		–	–	–	–	–	–
Other Assets		1 984	2 437	2 437	2 662	2 920	3 202
Biological or Cultivated Assets							
Servitudes		–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–
–		–	–	–	–	–	–
Intangible Assets		1 073	1 009	1 009	1 038	1 118	1 205
Computer Equipment		155	132	132	162	172	185
Furniture and Office Equipment		2 823	3 570	3 570	4 684	4 880	5 091
Machinery and Equipment		3 671	4 517	4 517	5 827	6 060	6 303
Transport Assets		–	–	–	–	–	–
Libraries		–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		148 630	153 058	153 058	167 675	173 704	180 391
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		53.5%	52.0%	52.0%	63.6%	61.2%	48.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		112.8%	111.4%	111.4%	123.8%	144.7%	123.4%
<i>R&M as a % of PPE</i>		4.1%	4.3%	4.3%	4.8%	4.9%	4.9%
<i>Renewal and upgrading and R&M as a % of PPE</i>		7.0%	6.0%	6.0%	7.0%	8.0%	7.0%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to acquisition of new assets or the renewal or replacement of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The Mossel Bay Municipality have gone a step further to accept a long-term financial plan which stipulates that the spending on replacements or renewals of existing capital financed from the capital replacement reserve must at least be 80%, this percentage is phased in with the goal set at 66% for the 2017/18 budget year.
3. The 2017/18 expenditure on the renewal and upgrading of existing assets is 63.6% and for 2018/19 it decreases to 61.2%. Overall the expenditure on renewal and upgrading are budgeted at 48.0% for 2019/20.
4. The expenditure on repairs a maintenance as a percentage of the total expenditure amounts to 4.8% for 2017/18, which is below the said guidelines.

Table 10 - Basic service delivery measurement

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Household service targets	1						
Water:							
Piped water inside dwelling	2	39 205	39 205	39 205	46 264	54 594	55 140
Piped water inside yard (but not in dwelling)	3	–	–	–	–	–	–
Using public tap (at least min.service level)	4	–	–	–	–	–	–
Other water supply (at least min.service level)	5	–	–	–	–	–	–
		39 205	39 205	39 205	46 264	54 594	55 140
Minimum Service Level and Above sub-total							
Using public tap (< min.service level)	3	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–
No water supply		–	–	–	–	–	–
		–	–	–	–	–	–
Below Minimum Service Level sub-total							
Total number of households	5	39 205	39 205	39 205	46 264	54 594	55 140
Sanitation/sewage:							
Flush toilet (connected to sewerage)							
Flush toilet (with septic tank)							
Chemical toilet							
Pit toilet (ventilated)							
Other toilet provisions (> min.service level)							
Minimum Service Level and Above sub-total							
Flush toilet (connected to sewerage)	2	27 149	27 149	27 149	27 685	28 232	28 515
Flush toilet (with septic tank)	3	5 337	5 337	5 337	5 390	5 443	5 497
Chemical toilet	4	–	–	–	–	–	–
Pit toilet (ventilated)	5	–	–	–	–	–	–
Other toilet provisions (> min.service level)		2 285	2 285	2 285	2 285	2 285	2 308
Below Minimum Service Level sub-total							
Bucket toilet	2	34 771	34 771	34 771	35 360	35 960	36 319
Other toilet provisions (< min.service level)	3	137	137	137	137	137	138
No toilet provisions	4	–	–	–	–	–	–
Below Minimum Service Level sub-total							
Total number of households	5	34 908	34 908	34 908	35 497	36 097	36 458
Energy:							
Electricity (at least min.service level)							
Electricity - prepaid (min.service level)							
Minimum Service Level and Above sub-total							
Electricity (at least min.service level)	2	4 650	4 650	4 650	4 600	4 550	4 596
Electricity - prepaid (min.service level)	3	28 908	28 908	28 908	29 085	29 274	29 566
Other energy sources	4	–	–	–	–	–	–
Below Minimum Service Level sub-total							
Electricity (at least min.service level)	5	33 558	33 558	33 558	33 685	33 824	34 162
Electricity - prepaid (min.service level)	6	–	–	–	–	–	–
Other energy sources	7	–	–	–	–	–	–
Total number of households	5	33 558	33 558	33 558	33 685	33 824	34 162
Refuse:							
Removed at least once a week							
Minimum Service Level and Above sub-total							
Removed less frequently than once a week	2	35 574	35 574	35 574	38 486	41 637	42 054
Using communal refuse dump	3	35 574	35 574	35 574	38 486	41 637	42 054
Using own refuse dump	4	–	–	–	–	–	–
Other rubbish disposal	5	–	–	–	–	–	–
No rubbish disposal	6	–	–	–	–	–	–
Below Minimum Service Level sub-total							
Total number of households	5	35 574	35 574	35 574	38 486	41 637	42 054
Households receiving Free Basic Service	7						
Water (6 kilolitres per household per month)		12 200	12 200	12 200	13 176	14 230	14 301
Sanitation (free minimum level service)		1 071	1 071	1 071	1 157	1 250	1 256
Electricity/other energy (50kwh per household per month)		11 410	11 410	11 410	12 323	13 309	13 375
Refuse (removed at least once a week)		12 082	12 082	12 082	13 049	14 092	14 163
Cost of Free Basic Services provided - Formal Settlements (R'000)	8						
Water (6 kilolitres per indigent household per month)		586	630	630	668	708	750
Sanitation (free sanitation service to indigent households)		617	617	617	654	693	735
Electricity/other energy (50kwh per indigent household per month)		–	541	541	574	621	672
Refuse (removed once a week for indigent households)		479	515	515	592	628	665
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		140	140	140	151	163	164
Total cost of FBS provided		1 823	2 444	2 444	2 639	2 813	2 987

<u>Highest level of free service provided per household</u>						
Property rates (R value threshold)		50 000	50 000	50 000	50 000	50 000
Water (kilolitres per household per month)	6	6	6	6	6	6
Sanitation (kilolitres per household per month)						
Sanitation (Rand per household per month)	199	199	199	214	232	245
Electricity (kwh per household per month)	50	50	50	50	50	50
Refuse (average litres per week)	2	2	2	2	2	2
Revenue cost of subsidised services provided (R'000)	9					
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)						
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		4 154	5 031	5 031	5 333	5 653
Water (in excess of 6 kilolitres per indigent household per month)	19 827	19 850	19 850	21 041	22 303	23 642
Sanitation (in excess of free sanitation service to indigent households)	26 130	23 463	23 463	24 871	26 363	27 945
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	15 916	16 100	16 100	18 515	19 626	20 803
Municipal Housing - rental rebates						
Housing - top structure subsidies						
Other						
Total revenue cost of subsidised services provided		66 027	64 444	64 444	69 760	73 945
References						

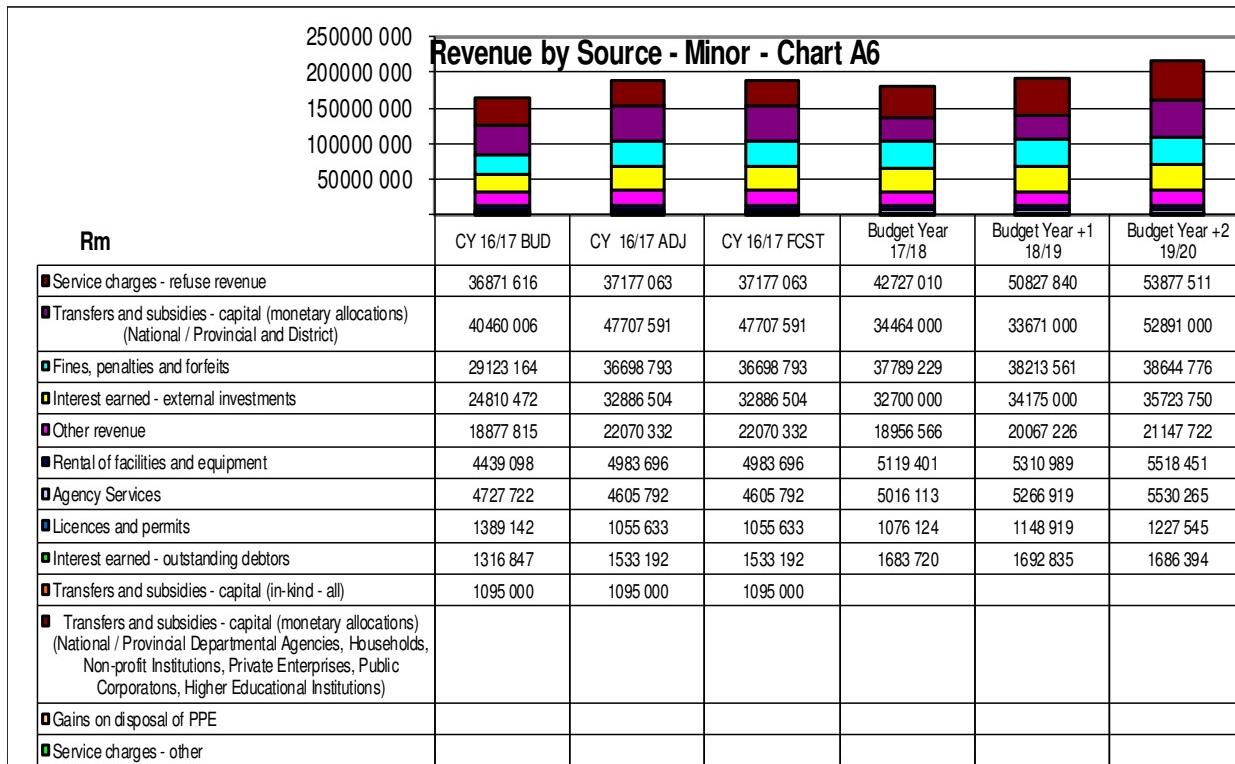
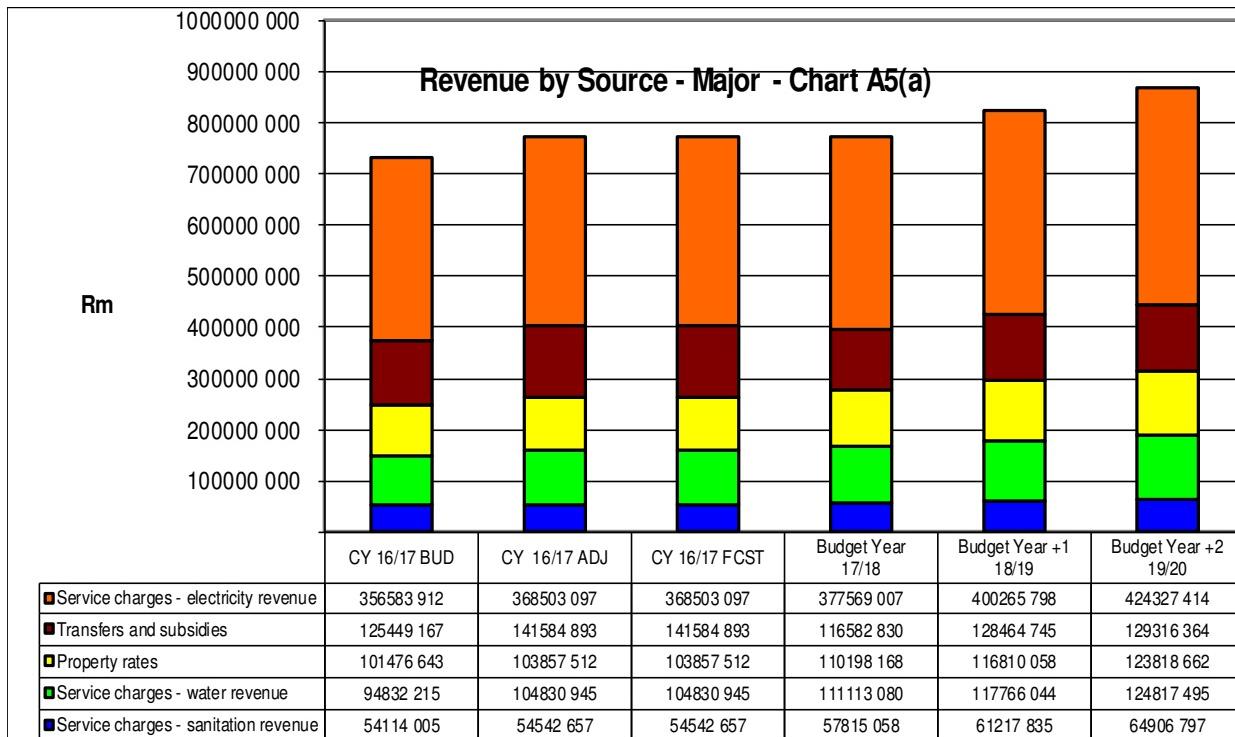
1. Include services provided by another entity; e.g. Eskom

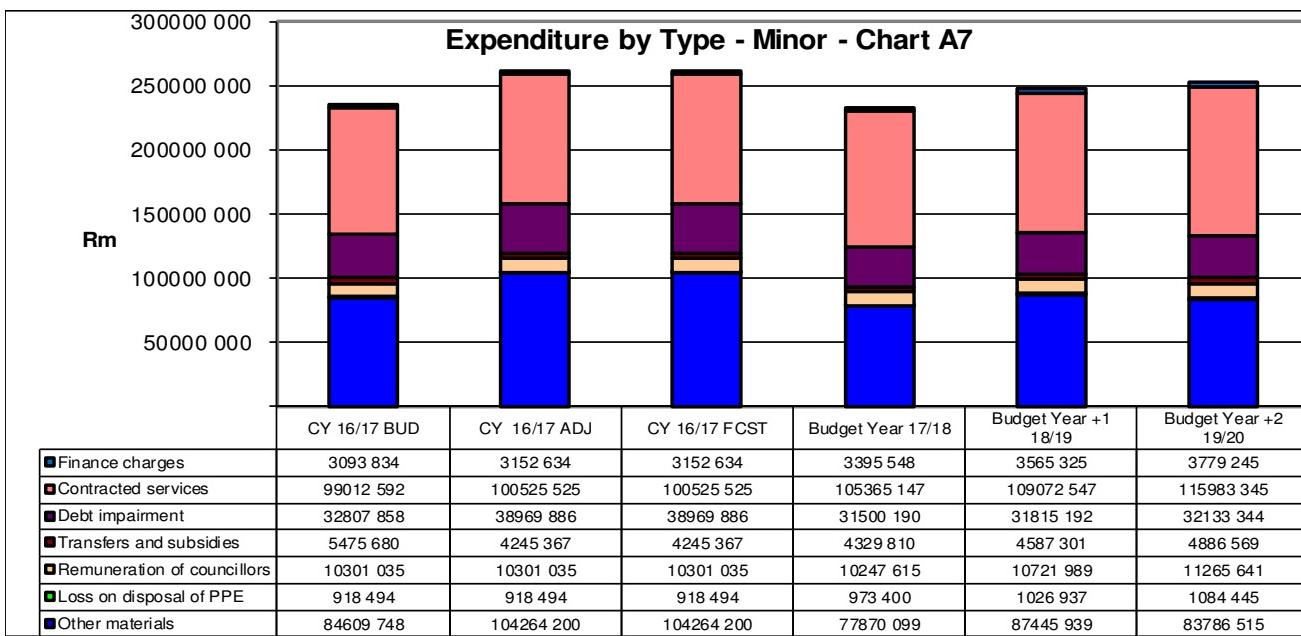
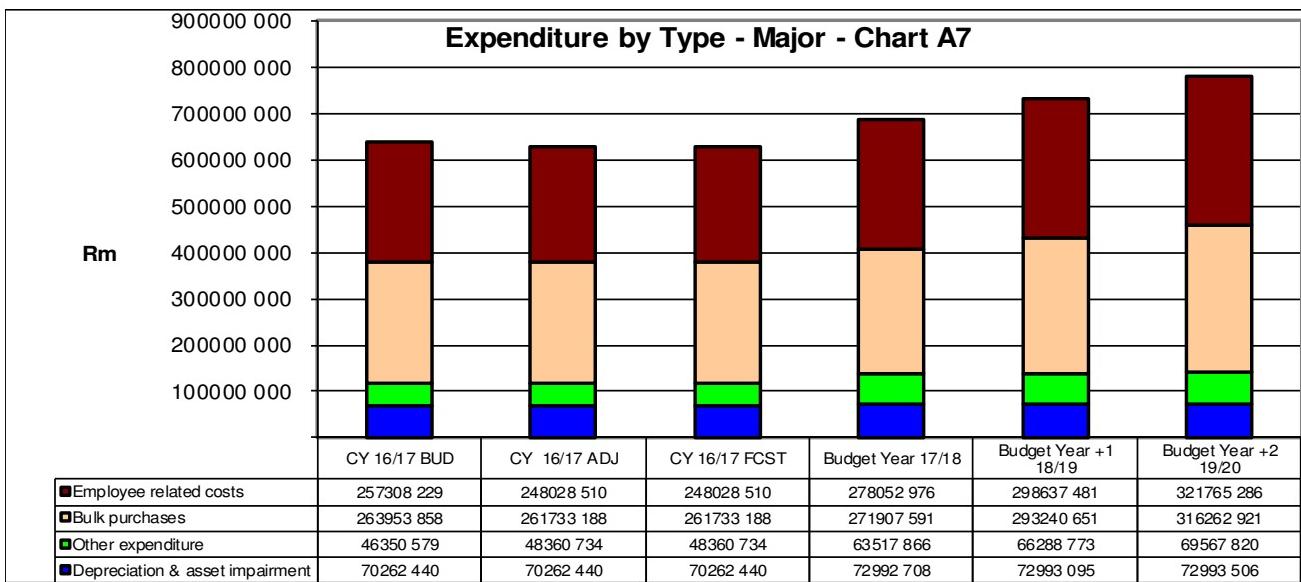
Explanatory notes to Table A10 - Basic Service Delivery Measurement

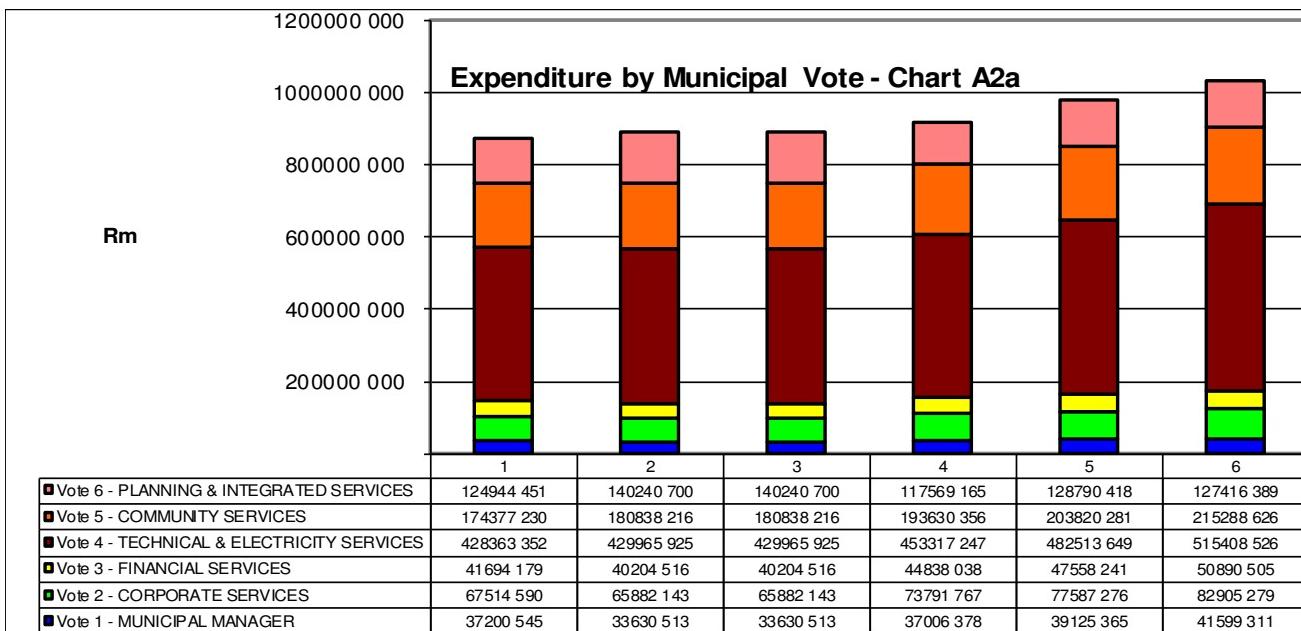
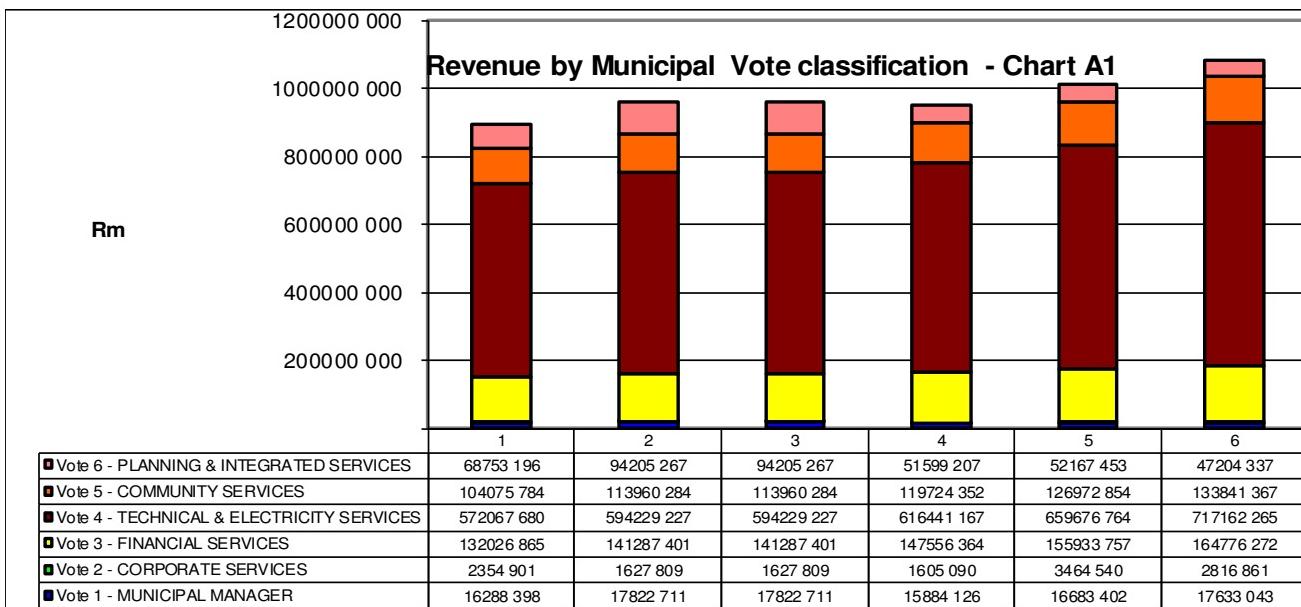
1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

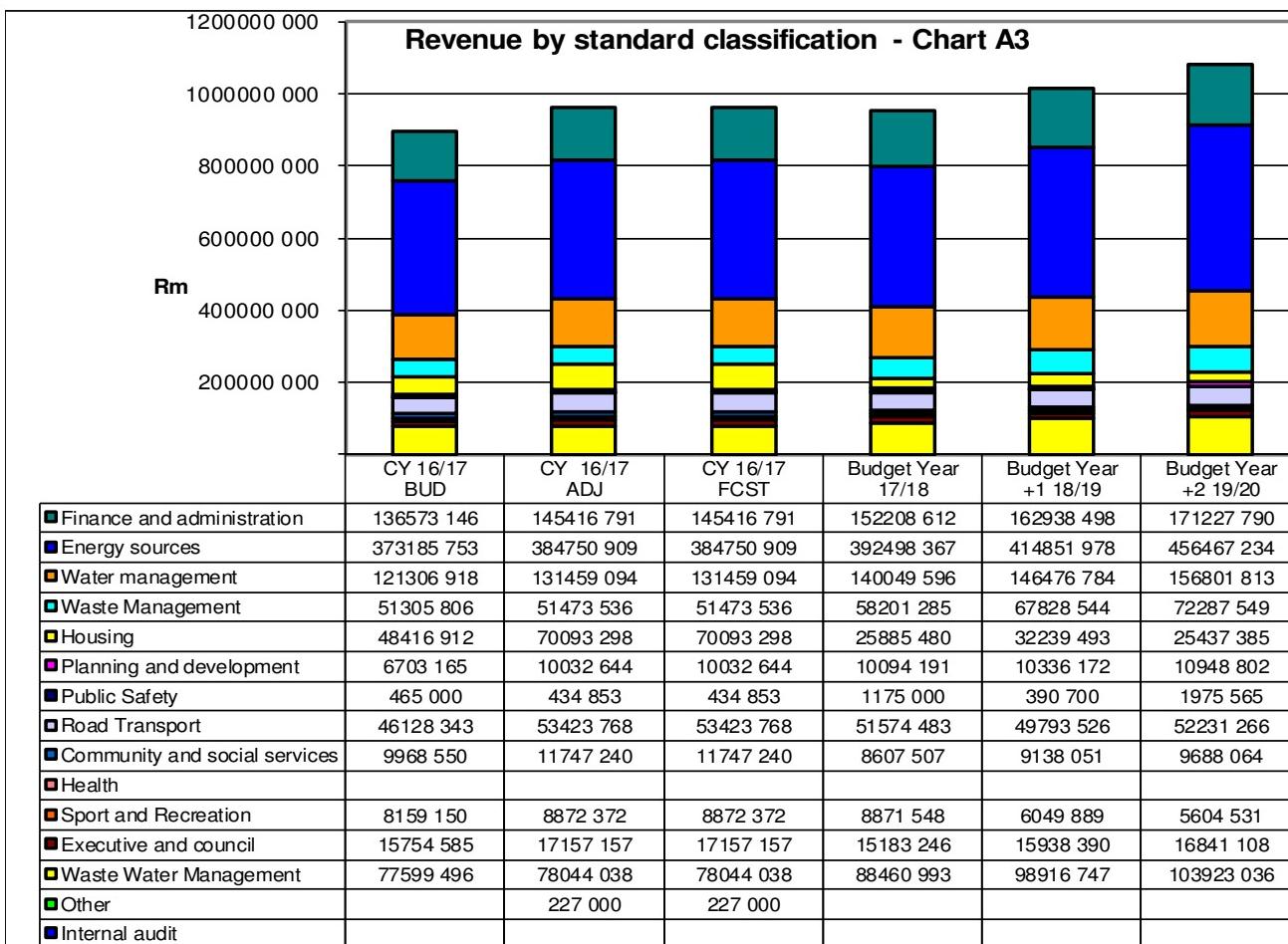
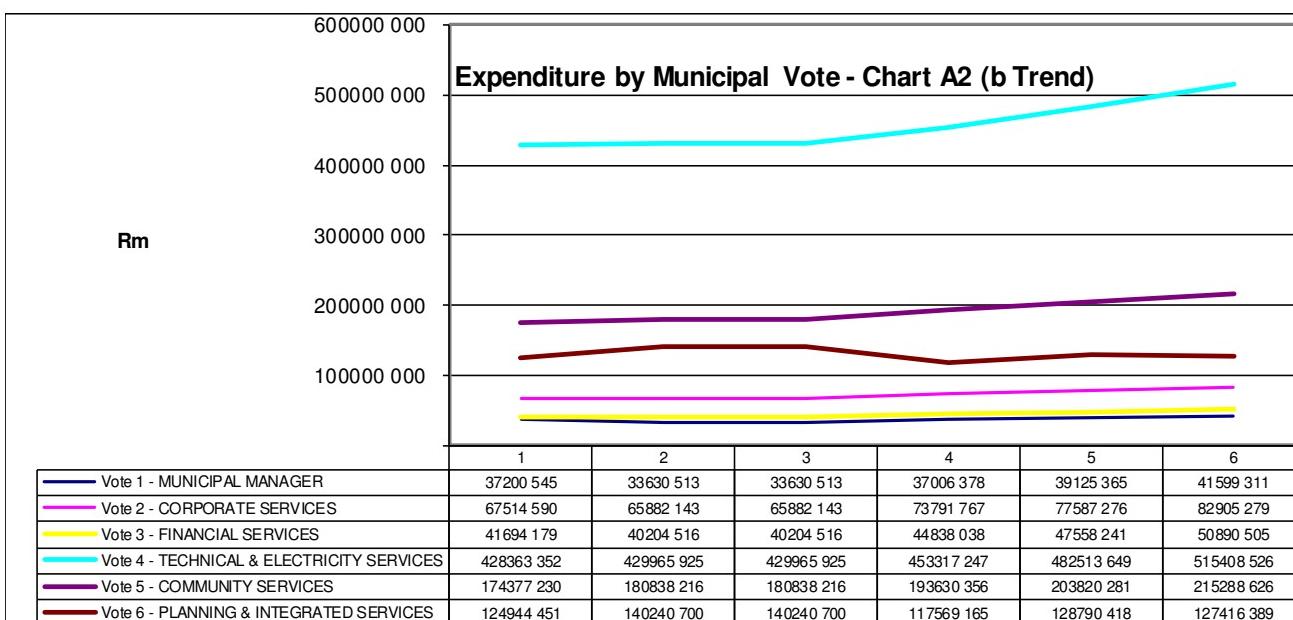
BUDGET RELATED CHARTS / GRAPHS

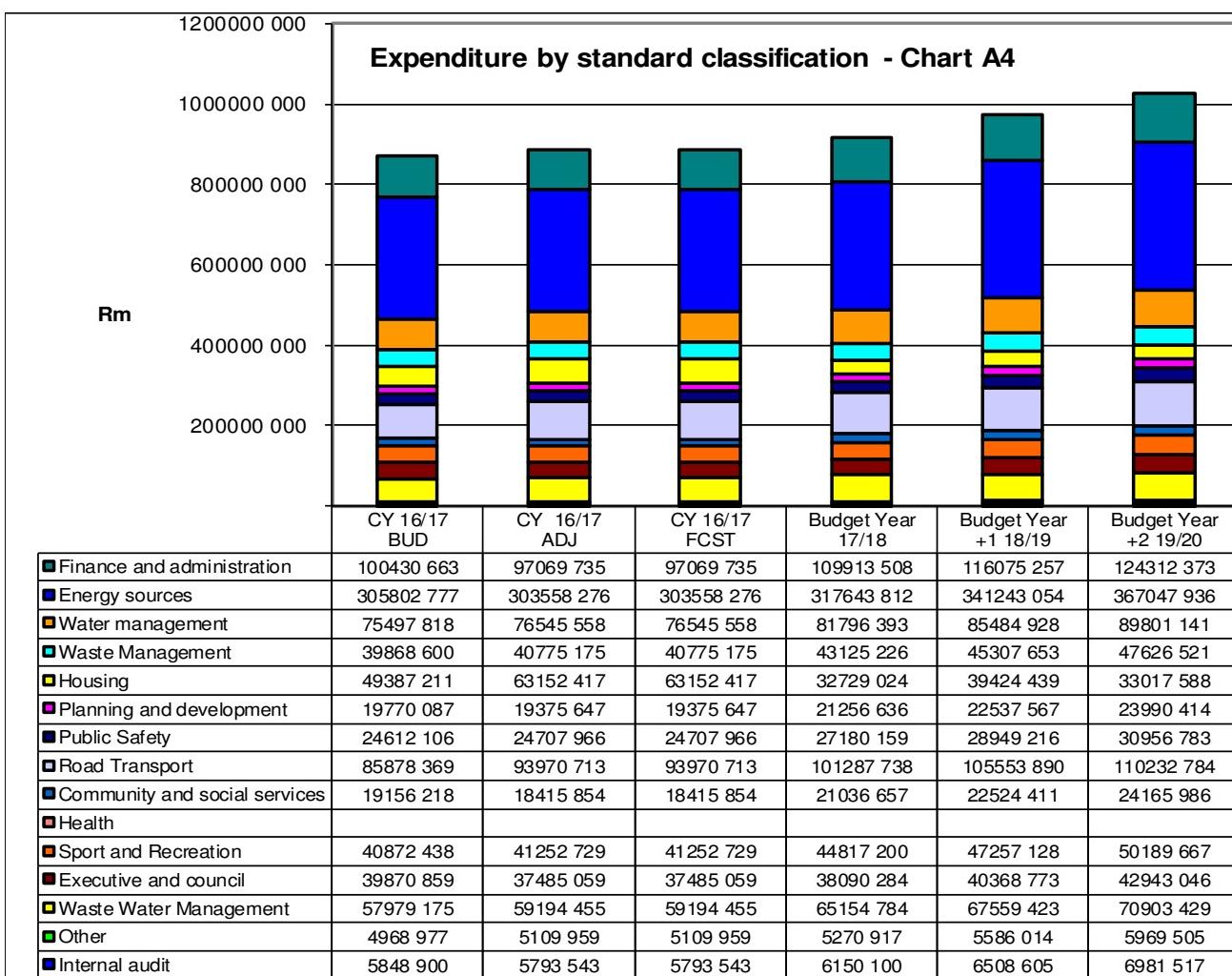
The following shows various charts and graphs on the **Operating budget** of the Municipality:



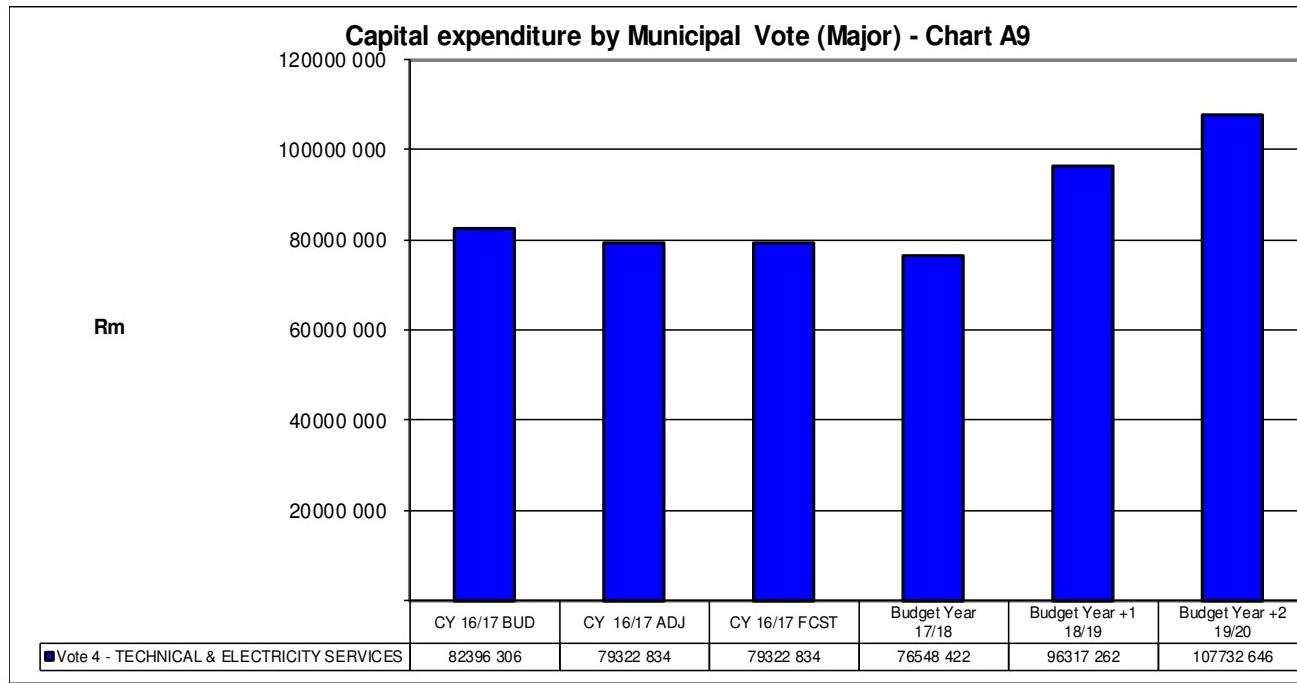
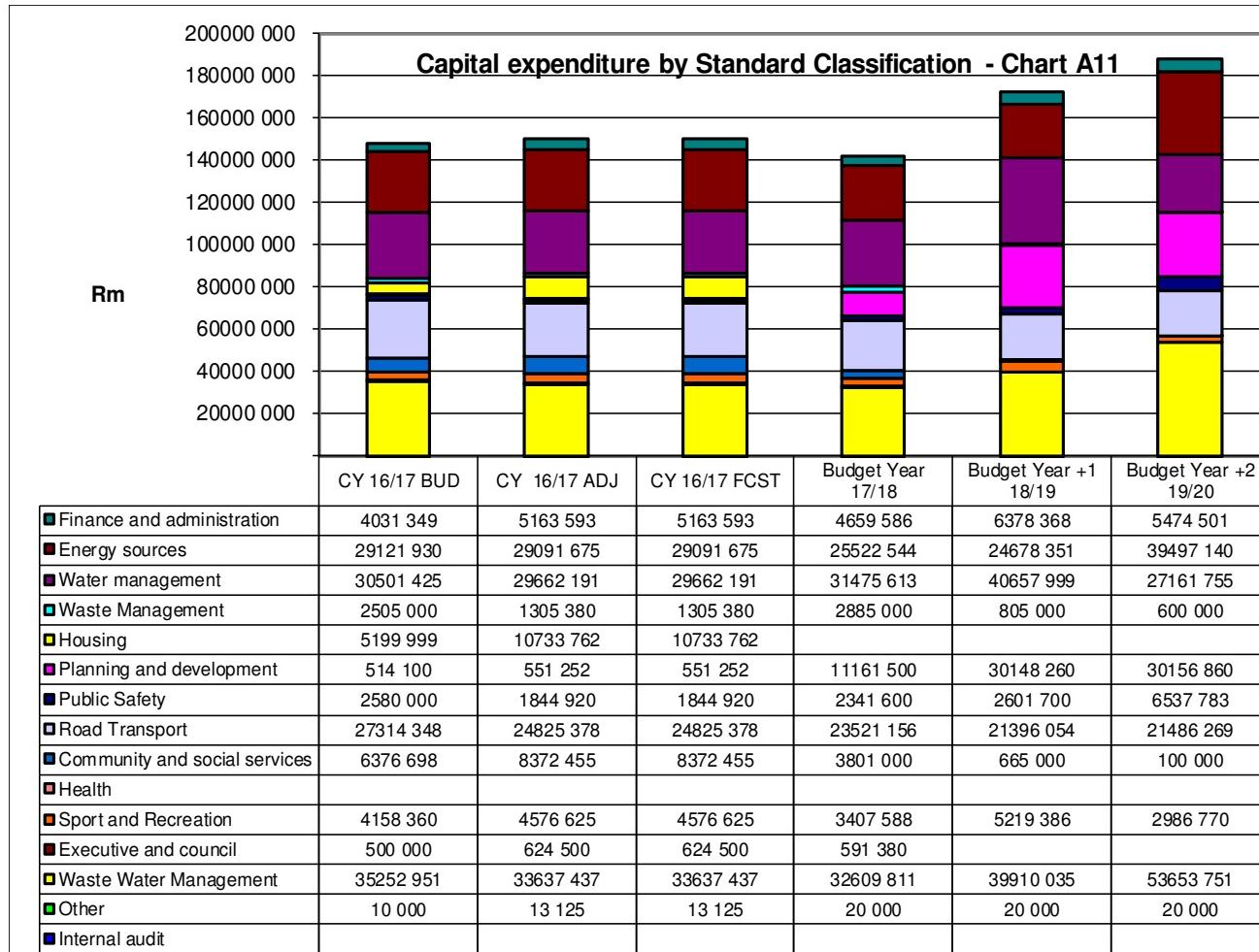


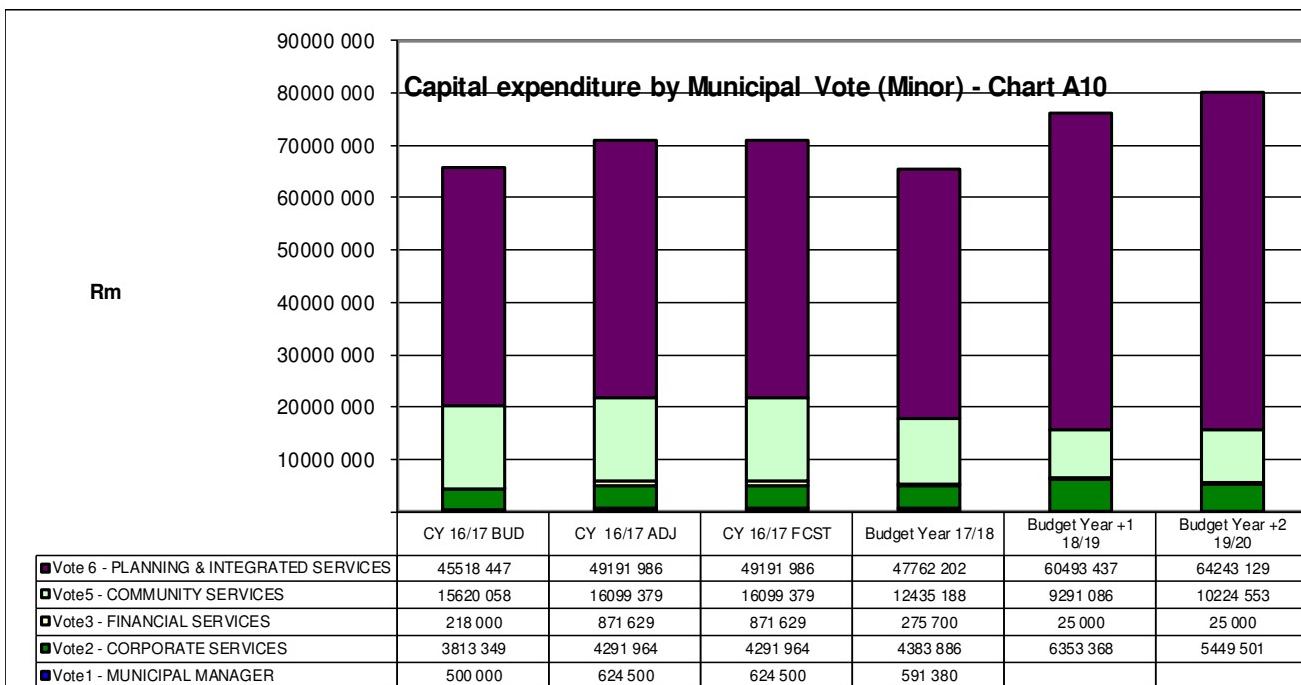




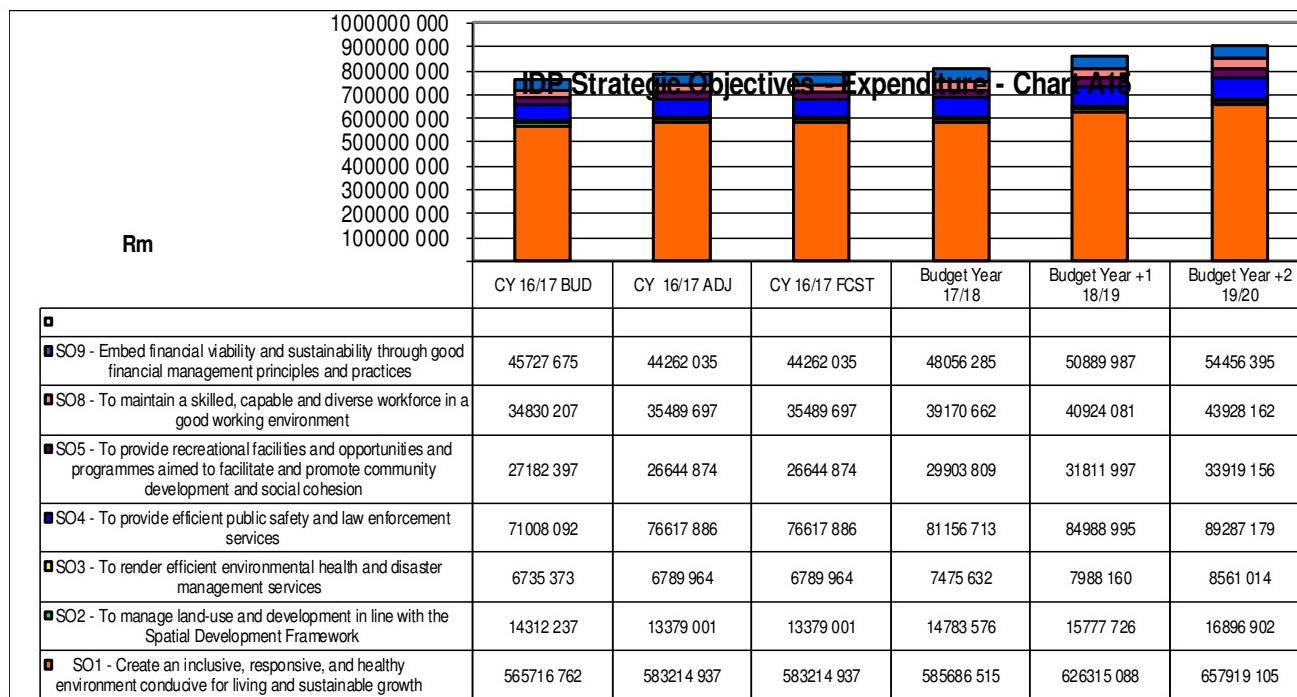
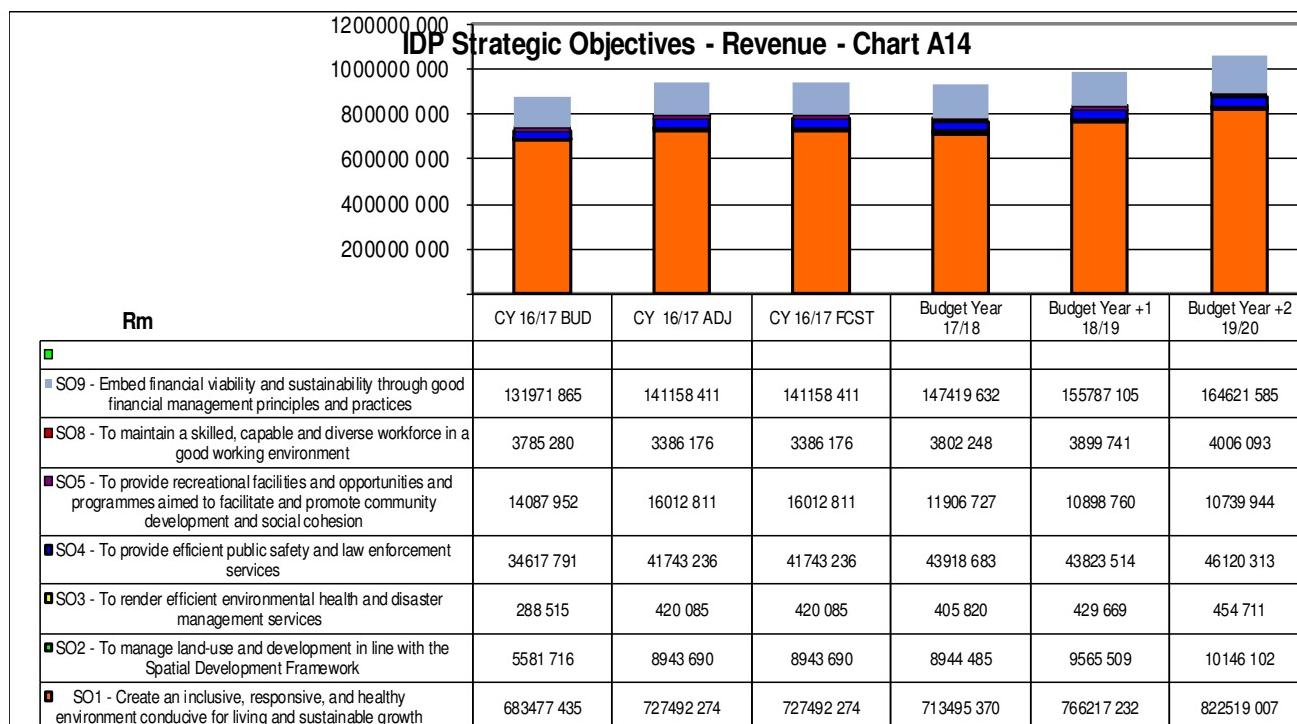


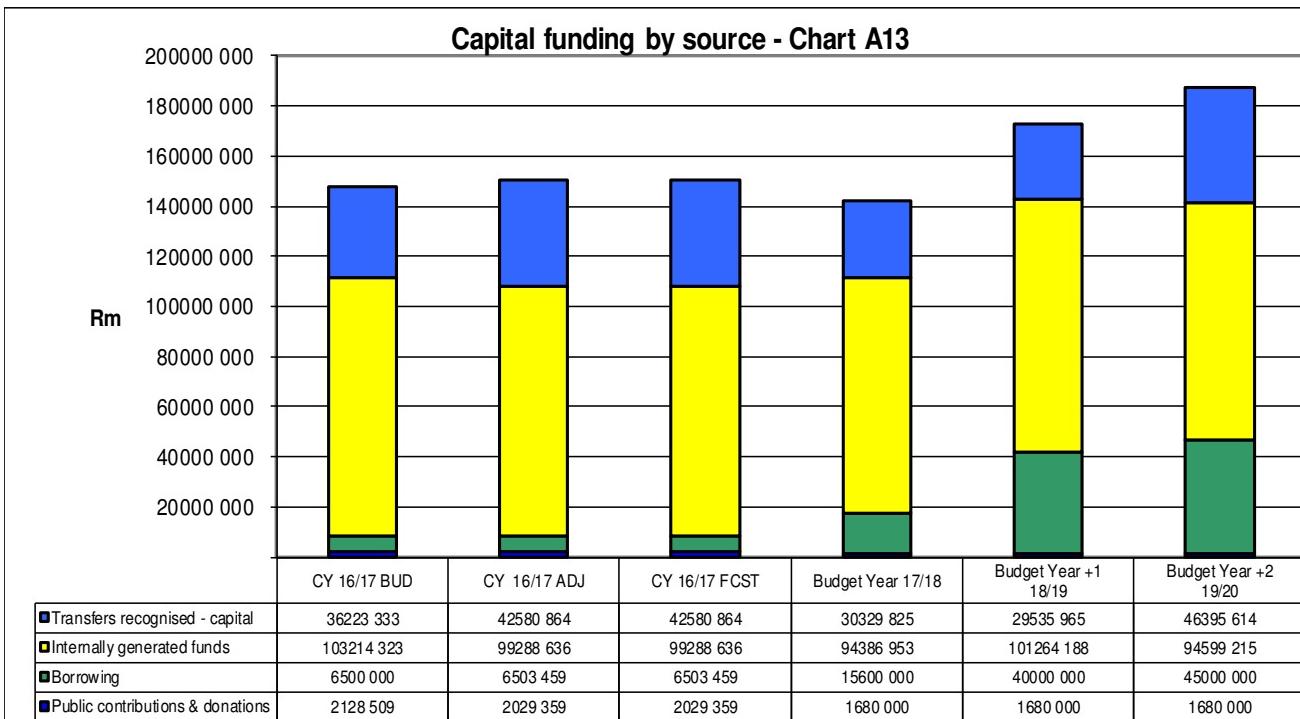
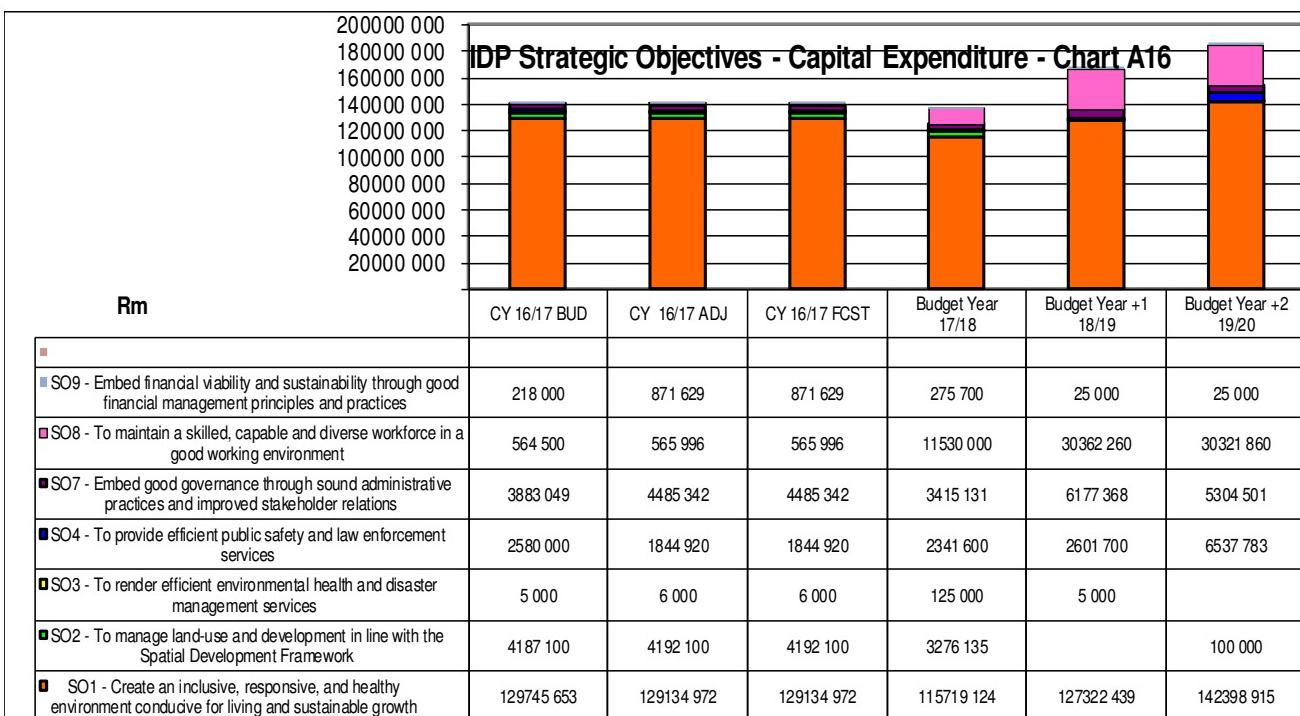
The following shows various charts and graphs on the **Capital budget** of the Municipality:



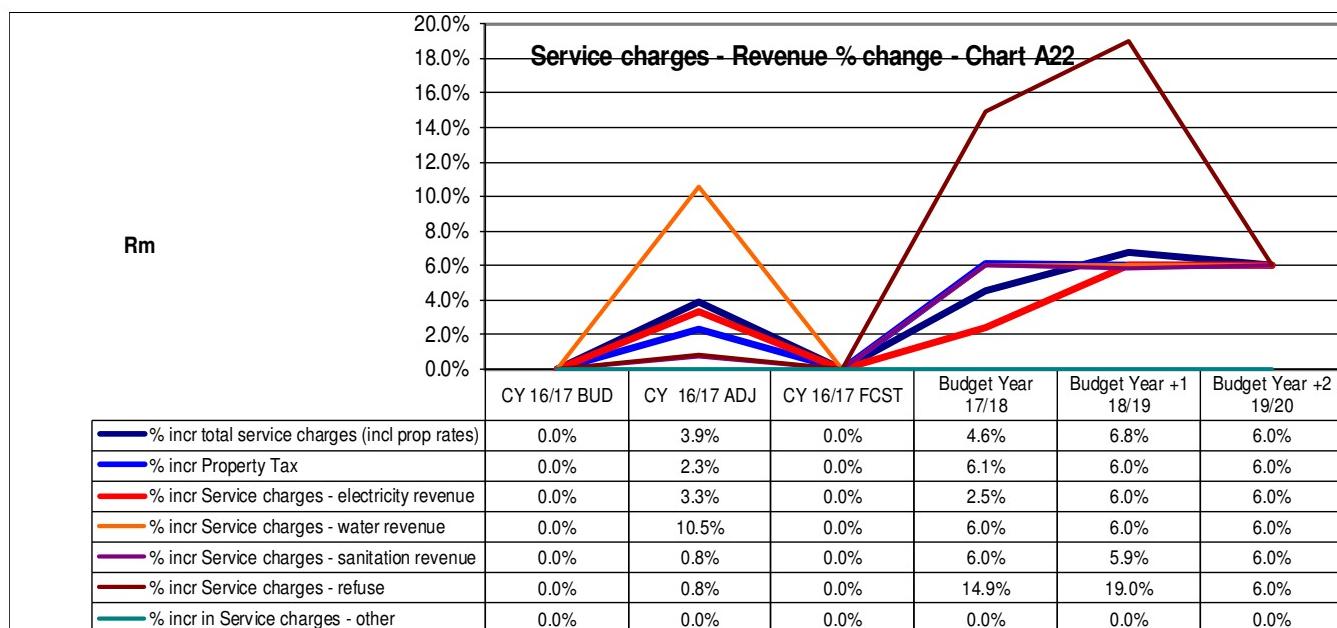
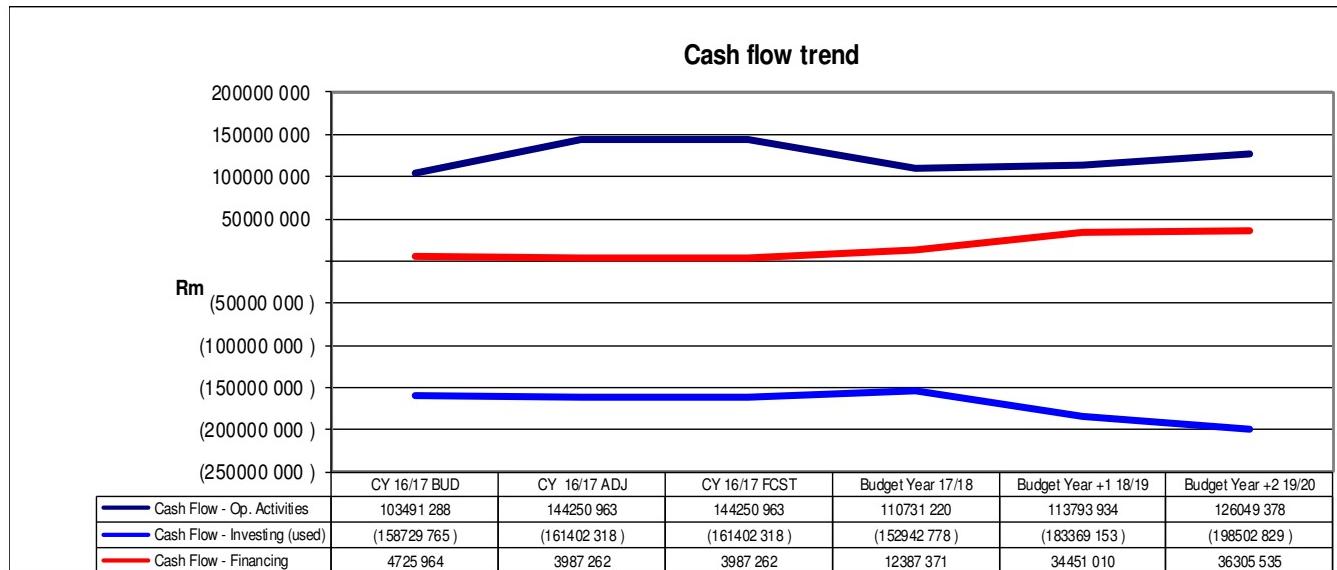


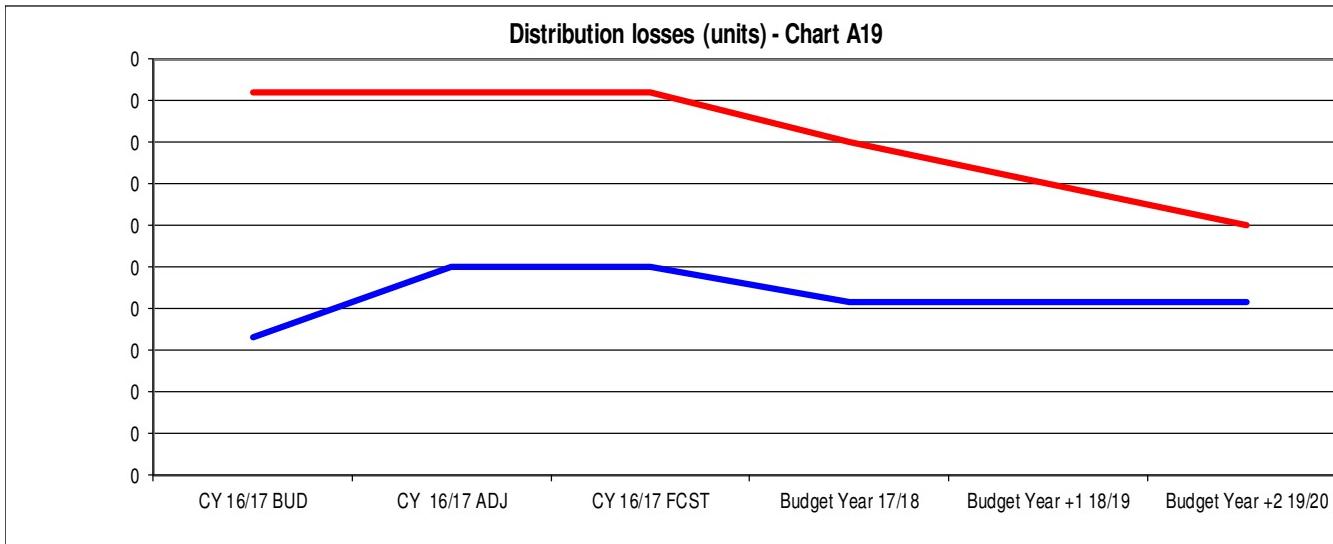
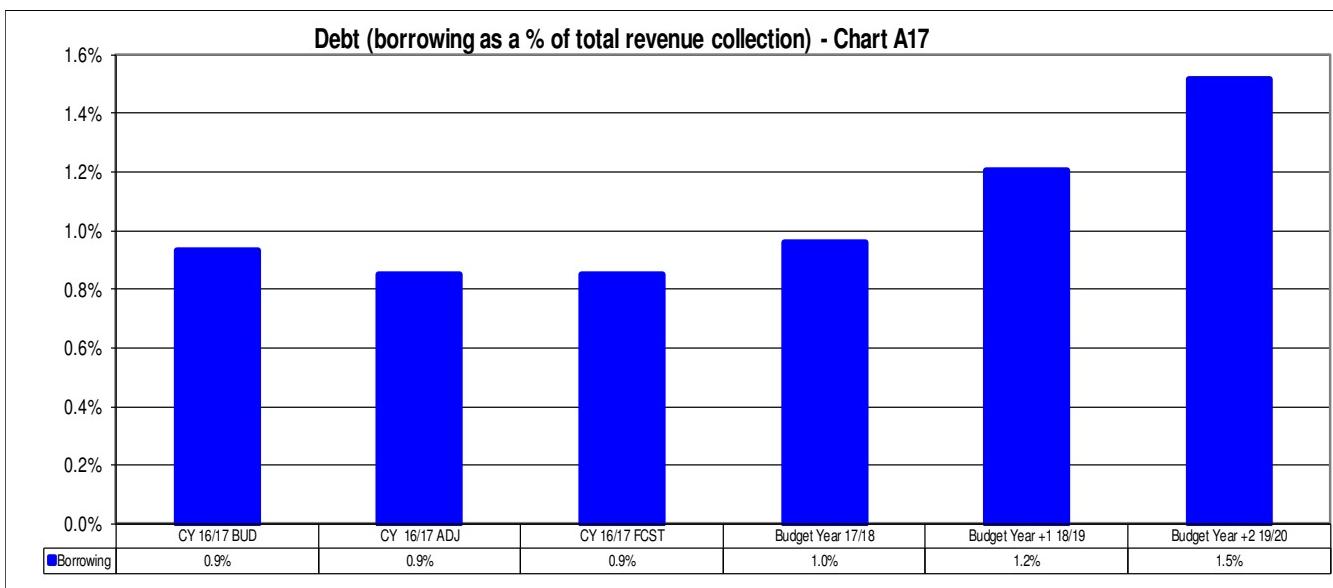
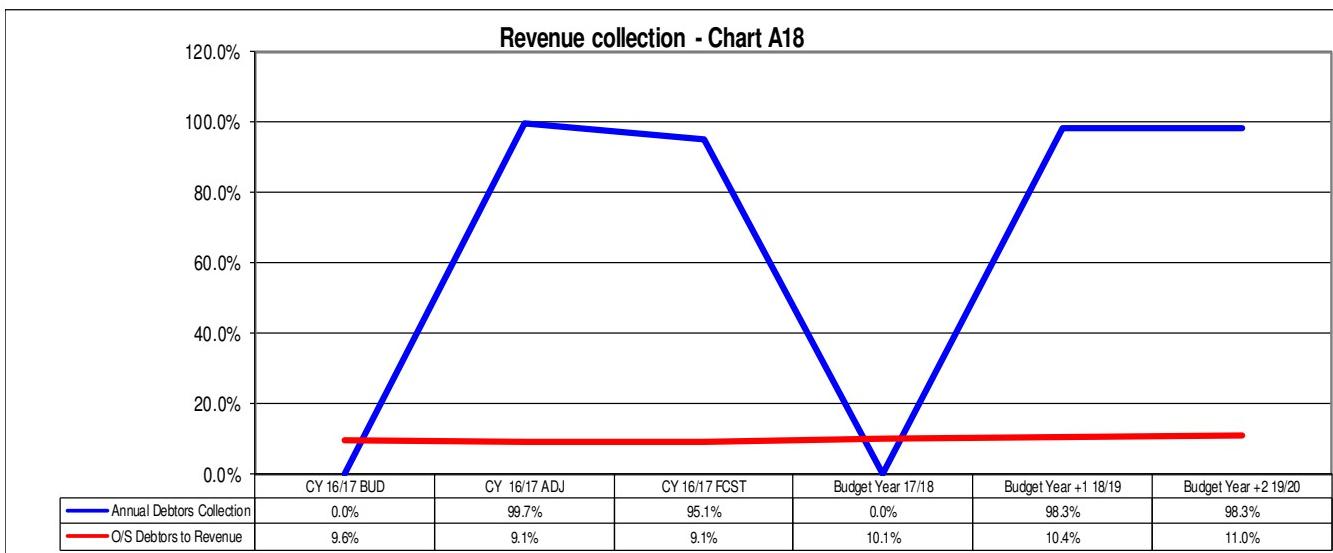
The following shows various charts and graphs on the **link between the Integrated Development Plan (IDP) and the municipal Budget**:

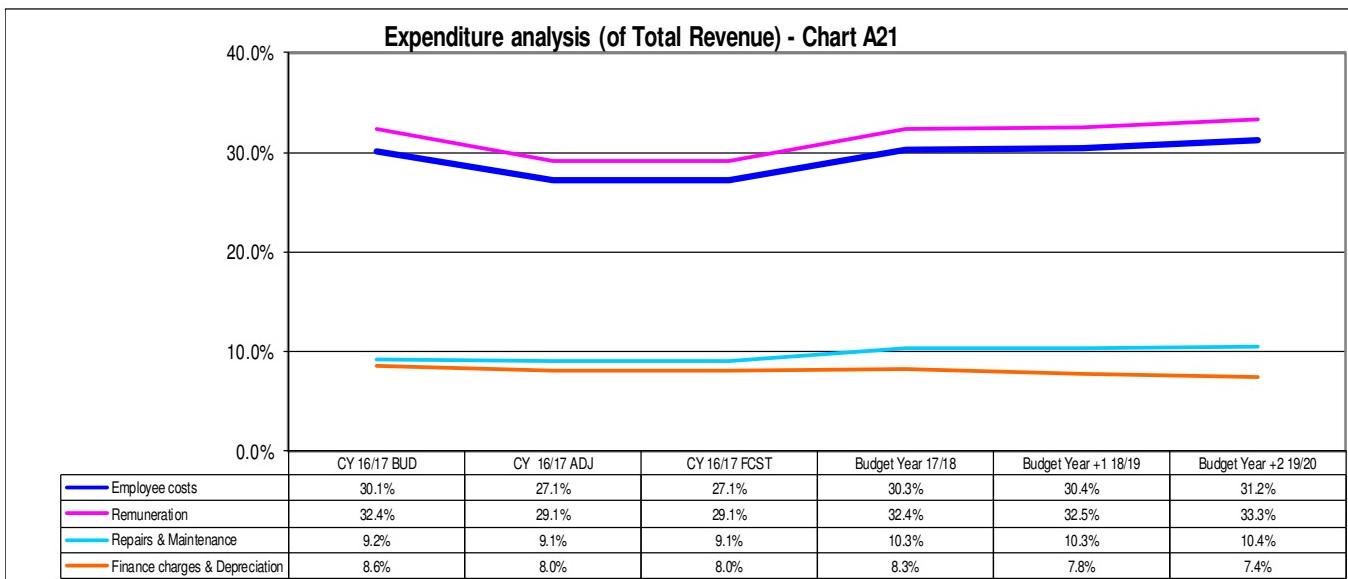
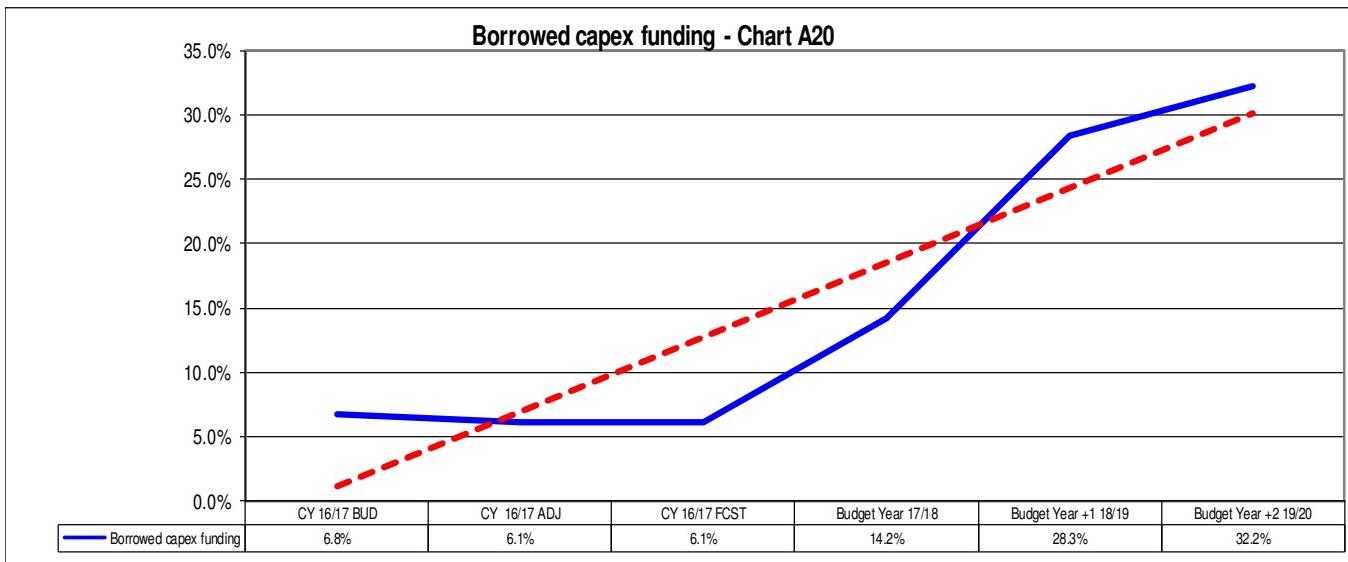




The following shows various charts and graphs on **Cash flow trends, Distribution losses, Debt collection, etc.**:







PART 2 - SUPPORTING DOCUMENTATION

SECTION 5 - BUDGET PROCESS OVERVIEW

POLITICAL OVERSIGHT OF THE BUDGET PROCESS

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the Mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans. The mayoral committee is one of the key elements in accomplishing the linkage between the IDP and the Budget of a municipality.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The Executive Mayor must, according to the MFMA, co-ordinate the processes for preparing the annual budget and for reviewing the municipality's IDP and budget-related policies. The Executive Mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP, in council on the 30 July 2016.

PURPOSE OF THE BUDGET AND IDP PROCESS PLAN

The purpose of the process plan is to indicate the various planned activities and strategies on which the municipality will embark to compose its Integrated Development Plan for the five year cycle (2017/18-2021/22) and the budget for the 2017/18 financial year and the two outer years.

The process plan enhances integration and alignment between the IDP and the Budget, thereby ensuring the development of an IDP-based budget. It full fill the role of an operational framework for the IDP and Budget process outlining the manner in which this process was undertaken. In addition, it identifies the activities in the processes around the key statutory annual operational processes of the budget and IDP compilation, performance management implementation and the adoption of the municipality's annual report.

The approved schedule is set out below:

**8. IDP AND BUDGET TIME-SCHEDULE / PROCESS PLAN
FOR COMPILATION & APPROVAL OF THE 2017–2022 IDP & MEDIUM TERM EXPENDITURE FRAMEWORK**

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
1. PREPARATION OF IDP AND BUDGET PROCESS PLAN				
a) Table Draft 2017-2022 IDP and Budget time-schedule / process plan to Executive Management.	IDP Manager	Quality check and to finalise draft Process Plan for 2017-2022	(MFMA) Section 21	25 July '16
b) Attend District IDP Alignment Workshop	IDP Manager	Align 2017-2022 Process Plan with Eden DM and discuss joint planning interventions.		28 July '16
c) Convene first Council Meetings after municipal elections.	Municipal Manager	Constitute Council and Council Committees		11 Aug '16
d) Tabling of Draft 2017-2022 IDP/Budget Process Plan to Council for approval with schedule for IDP Public meetings.	Mun. Manager IDP Manager	Approved 2017-2022 Process Plan	(MFMA) Section 21 (b)	11 Aug '16
e) Institutionalisation of Ward Committees	IDP Manager PP Unit	Facilitate Ward Committee Establishment / Election		22 Aug '16 - 7 Sep '16
f) Advertise 2017-2022 process plan and dates of IDP Public Meetings on website, local newspapers, municipal newsletter, Noticeboards. Inform Ward Committees Accordingly.	IDP Manager	Notification to public and Ward Committees	MSA Section 21, 28 (3)	30 Aug '16
2. 4TH QUARTER CORPORATE PERFORMANCE REPORT				
a) Prepare and Submit 2015/16 Fourth Quarter Corporate Performance Report to Executive Management for quality check and review.	IDP Manager	Finalise Fourth Quarter Corporate Performance Report for inclusion in Council Agenda	MPPMR - Section 13 (2) PMS Framework	12 July '16
b) Submit 2015/16 Fourth Quarter Performance Report to Oversight Committee	Mun. Manager	To provide oversight and in-year performance monitoring	Section 79 of Municipal Structures Act	19 July '16
c) Table 2015/16 Fourth Quarter Performance Report to Council.	Mun. Manager	Report on Councils Agenda	PMS Framework	26 July '16
d) Place 2015/16 Fourth Quarter Corporate Performance Report on municipal website.	Budget Office IDP Manager	Fourth Quarter Corporate Performance Report on website	MFMA Section 75 (2) MSA 21(b)	29 Jul '16
e) Submit 2015/16 Fourth Quarter Corporate Performance Report to National and Provincial Treasury	Budget Office IDP Manager	Fourth Quarter Corporate Performance Report submitted	MBRR- Section 31	29 Jul '16

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
f) Submit quarterly status report on the implementation of Performance Management to Performance Audit Committee	IDP Manager	PMS Status report on PAC Agenda		26 Aug '16
3. EMPLOYEE PERFORMANCE MANAGEMENT				
a) Drafting and signing of new performance contracts for Section 57 Managers for 2016/17 financial year.	Municipal Manager	To give effect to the Performance Management Framework	To give effect to the Performance Management Framework	30 Jun '16
b) Performance assessments of Section 57 Managers for 15/16.	Executive Mayor	Performance Management Policy	Performance Management Policy	21 Jul '16
c) Finalise Performance Agreements and Development plans for HOD'S and lower level staff for 2016/17.	Directors	Reward and Recognition Policy	Reward and Recognition Policy	31 Aug '16
d) Finalise 2015/16 Bi-annual Employee Performance Evaluations and prepare departmental reports for moderation	HOD'S	And relevant legislation	And relevant legislation	31 Aug '16
e) Conduct performance moderations for 2015/16 performance reviews in accordance with PMS Policy	PMS Unit		MPPMR Section 13	5 Sep '16 - 31 Oct '16
4. PLANNING FOR THE 2017 - 2022 IDP				
a) Consider MEC comments and Recommendations on 16/17 IDP assessment. (LGMTEC 3)	IDP Manager Mun. Manager Directors	Implement MEC recommendations and inclusion in 16/17 IDP	MSA Section 32 (3)	31 May '16
b) Municipal Manager submits draft 2016/17 SDBIP to the Executive Mayor for consideration, 14 days after approval of the budget	IDP Manager Mun. Manager	Approved 16/17 Top Layer SDBIP	MFMA Section 69(3)(a)	13 June '16
c) Executive Mayor approves 2016/17 SDBIPs within 28 days after approval of budget	IDP Manager Mun. Manager	Approved 16/17 Top Layer SDBIP	MFMA Section 53(1)(c)(ii)(2)	24 June '16
d) Convene IDP Steering Committee Meeting	IDP Steering Committee	Final discussion / conceptualisation of IDP Public Participation Meetings	Internal Management Procedure	25 July '16
e) Review and update Municipal Spatial Development Framework. Convene SDF Review Project.	Director Plan. Int. Services	Workshop status report of SDF Revision	MSA – 26 MPPMR – Section 4	27 July '16
f) Convene Quarterly Ward Committee Meetings to discuss 2017-2022 IDP & Budget Process Plan.	IDP Manager PPU	Review Ward Needs in 16/17 IDP. Communicate 16/17 approved IDP, Budget, Tariffs and SDBIP 16/17	MSA Section 17	19 - 29 Sep '16

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
g) Identification of mandatory projects prioritised for implementation for 17/18 and four outer years MTREF by Internal Sector Departments.	IDP Manager Directors HOD'S	To inform public of planned mandatory projects for sustainable delivery of basic services and to include in 2017-2022 IDP	Internal Planning and Management Procedure	31 Aug '16
h) Convene Mossel Bay Development Forum Meeting with internal and external Stakeholders. (In preparation for Local Business Chamber Conference and roll-out of PACA Process for LED and Tourism Strategy review.	IDP Manager LED Officer	To fast-tracked socio economic and infrastructure development in under serviced areas, alleviating poverty through public private partnership.	Internal Planning and Management Strategy	17 August '16
i) Attend and Participate in Local Economic Development Conference arranged by Local Business Chamber	IDP Manager Directors	To strategies together with private sector around LED opportunities to attract new business to Mossel Bay	Internal Planning and Management Strategy	2 Sep '16
j) Review Spatial Development Framework Workshop status report with Ward Committees and Councillors for input and comment	Director Plan. Int. Services	Consult Ward Committees and Councillors in SDF review process	Internal Planning and Management Strategy	18 Sep '16
k) Attend Quarterly Provincial IDP Managers Forum Meeting in preparation for IDP INDABA 2.	IDP Manager	Discuss intergovernmental planning processes, 16/17 PDP and IDP INDABA 2 in preparation to draft 5-year IDP	MSA Section 24	30 Sep '16
l) Review of Local Economic Development and Tourism Strategy through the PACA Process	Director Corporate Services	Facilitate stakeholder involvement in LED Review process. Compile LED and Tourism Strategy	Internal Planning and Management Strategy	26 - 30 Sep '16
m) Attend Provincial IDP INDABA 1 (JPI) to give effect to intergovernmental planning and development.	IDP Manager Mun. Manager Directors	Present and motivate municipal priorities for Government intervention and inclusion in Provincial Development Plan	MSA Section 24	10 - 14 Oct '16
n) Convene IDP Public Participation Meetings in all Wards	IDP Manager Directors	Review Ward Needs in 16/17 IDP and get inputs for 5-year IDP.	MSA Section 17	10 - 27 Oct '16
o) Review, adjust Area Development Plans approved under 3 rd Generation IDP for incorporation in 5-year IDP.	IDP Manager	Area Development Plan included in 16/17 IDP Review	Internal Planning and Management Strategy	31 Oct '16 - 4 Nov '16
p) Convene Quarterly Ward Committee Meetings.	IDP Manager PPU	Communicate 15/16 Municipal Performance on TL SDBIP after AG audit and prioritise needs for 5-year IDP and MTREF	MSA Section 17	19 Oct '16 - 28 Oct '16

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
5. INITIATE THE 17/18 BUDGET PROCESS				
a) Tabling of 1 st 16/17 Adjustment Budget to Council to incorporate Rollovers, Changes on SDBIP and KPI's as per adjustment budget.	CFO Budget Office IDP Manager	Council approve 2016/17 Adjustments budget and amended SDBIP (potential)	MFMA Section 28 MBRR - Regulation 23(5)	25 August '16
b) Operating Budget: Salaries and Wages schedules to Directors for scrutiny and corrections.	Expenditure	Initiate preparation of 17/18 Salaries and Wages budget	Internal Management Procedure	29 August '16
c) Finalise 2015/16 Annual Financial Statements.	CFO D.Treasurer	Based on 15/16 AFS assess municipality's financial position, capacity to fund budget over 17/18 MTREF	MFMA - Section 126	31 August '16
d) Publication of approved adjustments budget on website and submit to National & Provincial Treasuries both printed and electronic formats.	Budget Office	Approved Adjustments Budget, IDP & SDBIPs being made available on official website and submission to NT and PT	MFMA Section 28(7) MSA 21(b) MBRR Section 26 & 27	31 August '16
e) Operating Budget: Salary/Wages schedules with corrections and recommendations to be returned to Finance Department.	Directors Expenditure	Initiate preparation of 17/18 Salaries and Wages budget	Internal Management Procedure	19 Sept. '16
f) Forward previous years' operating expenditure / income actuals and current year projections to Directors.	Budget Office Directors	Baseline for setting parameters for 17/18 operating budget	Internal Management Procedure	10 October '15
g) Engage with Provincial Government regarding adjustments to projected allocations for next 3 years i.t.o the MTREF.	CFO Directors	Intergovernmental Budget Alignment	MSA Section 24	30 Nov '16
6. 2015/16 ANNUAL REPORT / AUDIT READINESS				
a) Gather performance information (POE'S) that substantiate actual performance reported on 15/16 Top level SDBIP and Management Scorecard.	IDP Manager Mun. Manager Directors	Prepare Corporate Audit File on Performance information for pre audit by internal audit.	Internal Management Procedure	31 July '16
b) Auditing of Performance Information on pre-determined objectives by internal audit. Pre - Audit.	Mun. Manager Directors	Pre Audit in preparation for external audit by the Auditor General	Internal Management Procedure	20 July '16
c) Submit unaudited 2015/16 Annual Report to Auditor-General as required by legislation.	Ex. Strategic Services Mun. Manager	Unaudited report includes the narrative Annual Performance Report Annual Financial Statements	MFMA - Chapter 12 - Section 126 MFMA Circular No.63	31 August '16
d) Auditing of draft 2015/16 Annual Report by Auditor-General.	Ex. Strategic Services Mun. Manager	Auditor-General's audit report on municipality's Annual Report	MFMA - Section 126 MFMA Circular No.63	30 Nov '16

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
7. 1st QUARTER CORPORATE PERFORMANCE REPORT				
a) Table Bi- Annual Report (Jan-Jun) of Audit and Performance Committee Chairman on Performance Management to Council	Mun. Manager	Report on Council Agenda	MFMA Section 166 MPPMR Regulation 14	26 Sep '16
b) Prepare and Submit 2016/17 First Quarter Corporate Performance Report to Executive Management.	IDP Manager Mun. Manager Budget Office	Finalise Quarter Corporate Performance Report for inclusion on Council Agenda	MPPMR - Section 13 (2) PMS Framework	14-24 Oct '16
c) Submit 2016/17 First Quarter Performance Report to Oversight Committee	Mun. Manager	To provide oversight and in-year performance monitoring	Section 79 of Municipal Structures Act	18 Oct '16
d) Quarterly performance assessments: Section 57 managers.	Mun. Manager	To assess performance against targets	PMS Framework	31 Oct '16
e) Table 16/17 First Quarter Performance Report to Council.	Mun. Manager CFO	First Quarter Corporate Performance Report considered by Council	MPPMR Section 13 MFMA Section 52 (d)	27 Oct '16
f) Place first Quarter Performance Report on website and submit to PT and NT.	IDP Manager Budget Office	First Quarter Corporate Performance Report published and submitted	MFMA Section 75 (2) MSA 21(b) / MBRR Sect. 31	1 Nov '16
g) Submit quarterly status report on the implementation of Performance Management to Performance Audit Committee	IDP Manager	PMS Status report on PAC Agenda	MFMA Section 166 MPPMR Regulation 14	25 Nov '16
8. MUNICIPAL STRATEGY REVIEW				
a) Convene High level Strategic Planning Session to Review municipal high level overarching strategy and long and short term development objectives.	Mun. Manager Directors Council IDP Manager	Identify and discuss critical challenges projects / programmes for 5-year IDP in line with available funds on CRR. Discuss financial forecasts and possible tariff increases over 5-year period.	Internal Planning and Management Strategy	4 Nov '16
b) IDP and Budget Steering Committee meeting to consider recommendations emanating from strategic planning session.	IDP BS Committee	Consider allocation of total fixed amount of capital to be financed from CRR and tariff increased for 17/18 and outer four years	Internal Planning and Management Strategy	14 Nov '16
c) Forward previous financial year and 3 year capital budget and service delivery and development priorities to Directors.	Budget Office Directors	Identify ward based capital projects for 17/18 and four outer years MTREF	Internal Planning and Management Strategy	14 Nov '16
d) Directors finalise and prioritise Directorates capital projects for 17/18 MTREF and four outer years.	Mun. Manager Directors	Draft capital budget per directorate	Internal Planning and Management Strategy	30 Nov '16
e) Draft and table long-short term strategic plan to Council for approval and for incorporation in 5-year IDP	Municipal Manager Council	Council approved long-short term Strategic Plan	Internal Planning and Management Strategy	1 Dec '16

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
9. PREPARING THE 2017/18 MTREF BUDGET				
a) Finalise salary budget for 2017/2018.	Expenditure CFO	Salary Budget	Internal Management Procedure	11 Nov '16
b) Directors submit directorates 5 year capital budget project priorities with cost to Budget Office to consolidate inputs.	Directors Budget Office	Compilation of first draft Capital Budget	Internal Management Procedure	5 Dec '16
c) Finalise preliminary projections on operating budget for 17/18	Budget Office	17/18 Operating Budget	Internal Management Procedure	9 Dec '16
d) Provide Tariff list structure to Departments for 17/18 Tariff inputs	Budget Office	Finalise 17/18 Tariff list structure	Internal Management Procedure	9 Dec '16
e) Budget Steering Committee Meeting to table and consider draft Capital Budget for 17/18 and four outer years MTREF.	BS Committee	17/18 and four outer year's Draft Capital Budget	Internal Management Procedure	12 Dec '16
f) BS Committee Meeting to table and consider draft Capital Budget for 17/18 MTREF and 16/17 2 nd Adjustment Budget.	BS Committee CFO Budget office	17/18 Draft Capital Budget and 16/17 2 nd Adjustment Budget	Internal Management Procedure	23 Jan '17
g) Finalise Budget related policies	Dep. Treasurer CFO	Review all budget related policies	Internal Management Procedure	23 Feb '17
h) Mossel Bay Development Forum Meeting to ascertain private investment / funding support for 17/18.	IDP Manager LED Unit	To ascertain private public partnership investment / funding support for 17/18.	Internal Planning and Management Strategy	23 Feb '17
10. FIRST TABLING OF 2015/16 ANNUAL REPORT				
a) Table 2015/16 Annual Report to Council.	Municipal Manager	15/16 Annual Report Consider by Council.	MFMA - Section 127	25 Jan '17
b) Tabled 2015/16 Annual Report submitted to the Auditor General, Provincial Treasury & Dept. Local Government.	Ex. Strategic Services	Tabled 2015/16 Annual Report submitted	MFMA - 127 (5) (b)	27 Jan '17
c) Make public the - 2015/16 Annual Report, invite the public to submit representations in connection with the Annual Report.	Ex. Strategic Services	Summary of public representations	MFMA - Section 127 (5a)	27 Jan '17
11. 2ND QUARTER / MID-YEAR CORPORATE PERFORMANCE				
a) Prepare and Submit 2016/17 Second Quarter and Mid-Year Corporate Performance Report to Executive Management.	IDP Manager Mun. Manager Budget Office	Finalise Second Quarter / Mid-Year Corporate Performance Report for inclusion on Council Agenda	MPPMR - Section 13 (2) PMS Framework	15 Jan '17
b) Submit 2016/17 Second Quarter Performance Report to Oversight Committee	Mun. Manager	To provide oversight and in-year performance monitoring	Section 79 of Municipal Structures Act	20 Jan '17

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
c) Table 2016/17 Second Quarter and Mid-Year Corporate Performance Report to Council.	Mun. Manager CFO	Second Quarter & Mid-year Corporate Performance Report Agenda	MPPMR Section 13 MFMA Section 52 (d) & 72	25 Jan '17
d) Place 2016/17 2nd Quarter & Mid-Year Performance Report on website submit to NT and PT.	IDP Manager Budget Office	2nd Quarter & Mid-Year Performance Report published and submitted	MFMA Section 52 & 72 MBRR 31 & 35	30 Jan '17
e) Publication of Mid-year Corporate Budget and Performance Assessment Report.	Budget Office	Publication of Mid-year assessment	MFMA Section 72 MBRR 34	7 Feb '17
f) Submit quarterly status report on the implementation of Performance Management to Performance Audit Committee	IDP Manager	Report on PAC Agenda	MFMA Section 166 MPPMR Regulation 14	24 Feb '17
g) 2016/17 Mid-Year performance assessments of Section 57 managers / HOD'S and lower level staff.	Mun. Manager Directors HOD'S	To assess performance against targets	PMS Framework	28 Feb '17
12. 2016/17 SECOND ADJUSTMENT BUDGET				
a) Receive inputs on 16/17 2 nd Adjustment Budget from Departments	Directors Budget office	Preparation for adjustment budget	MFMA Section 28 MBRR Section 23(1)	3 Jan '17
b) Finalise Capital and Operational budget projections for 2016/17.	Budget office	Preparation for adjustment budget	MFMA Section 28 MBRR Section 23(1)	28 Jan '17
c) Table 2016/17 Adjustment Budget to Council for approval. (Possible Amend IDP and Top Layer SDBIP).	CFO Budget office IDP Manager	Table second 16/17 Adjustment budget for approval	MFMA Sec. 28 & 54 (1) (c) MBRR - Regulation 23(1)	23 Feb'17
d) Publishing 16/17 Second Adjustment Budget on website and submit to Provincial and National Treasury.	Budget Office	Approved Adjustments Budget being made available on official website and submission to NT and PT	MFMA Section 28(7) MSA 21(b) MBRR Section 26 & 27	3 March '17
13. FIRST DRAFT OF 2017-2022 IDP / BUDGET AND SDBIP				
a) Review final tariffs and charges and determines tariffs to balance the budget and finalise income budget for 17/18.	CFO	Finalise 17/18 Income Budget	MFMA Section 17	28 Jan '17
b) Submits Draft IDP to Director Corporate Services with proposed public participation programme.	IDP Manager	Review, Scrutinise, do quality check.	Internal Management Procedure	31 Jan '17
c) Table Draft 5-year IDP and Draft Capital Budget to Executive Management.	IDP Manager	Finalise Draft IDP and Capital Budget for referral to IDP & B Steering Committee	Internal Management Procedure	6 Feb '17
d) Attend Provincial IDP INDABA 2	IDP Manager	Incorporate 17/18 Government Sector Department Investment into IDP	MSA Section 24	20 - 24 Feb '17

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
e) Tabled Draft Spatial Development Framework to Council for adoption and alignment with 5-year IDP.	Director Planning & Int.	Adopt Spatial Development Framework and align IDP.	Spatial Planning Legislation	23 Feb '17
f) LGMTEC 2 - Municipality receive inputs from National and Provincial Government and other bodies "Grant Allocations".	CFO Budget Office	Provincial Feedback Report Appropriate Grant Funding Allocations in Budget	DORA	27 Feb '17
g) Table Draft IDP, Budget and SDBIP to Steering Committee for final overview, inclusiveness and quality check.	Mun. Manager	Draft IDP, Capital and Operating Budget and SDBIP for 16/17	MFMA No. 56 of 2003, MBRR Section 14 (2)	6 March '17
h) Workshop Draft 5-year IDP, Budget, SDBIP and proposed tariffs for 2017/18 with Council.	Mun. Manager	Workshop draft budget with full council	Internal Management Procedure	10 March '17
i) Municipal Manager presents final draft IDP, Budget and Budget related policies to the Mayor for perusal and tabling to Council.	Mun. Manager	Draft IDP and Budget on Council Agenda	MSA Section 30 (c) MFMA Section 21	14 March'17
j) Table Draft 5-year IDP, Budget, SDBIP, Budget related policies and proposed public participation programme to Council.	Mun. Manager CFO IDP Manager	Draft IDP and Budget	MFMA Section 22 and 23 MSA Reg 3 (4) (a-b)	30 March '17
14. ADOPTION OF 15/16 ANNUAL REPORT				
a) Oversight Committee Meeting to discuss 15/16 Annual report.	Ex. Strategic Services	Oversight Committee Report on 13/14 Annual Report	MFMA - Section 129	20 Feb '17
b) Council considers the annual report and adopts the 2015/16 Oversight report on Annual Report within two months after the annual report was tabled.	Mun. Manager	Oversight Report and Annual Report Adopted	MFMA Section 129	31 March '17
c) The municipal manager makes the oversight report public within seven days after adoption of the annual report.	Mun. Manager	Advertisement, oversight report	MFMA Section 129 (3)	4 April '17
d) Municipal manager submits annual report and oversight reports to provincial legislature within seven days of adoption of the oversight report.	Ex. Strategic Services	Annual Report Submitted	MFMA Section 132 (1) & (2)	4 April '17
15. PUBLICATION AND PUBLIC CONSULTATION PROCESS				
a) Publication of Draft IDP and Budget for public comment and consultation.	Budget Office IDP Manager	Tabled Draft IDP and Budget available for public viewing, scrutiny and comment.	MFMA Section 22(a); MSA Section 21A	March - April '17
b) Submission of Draft IDP and tabled annual budget and draft SDBIPs to National and Provincial Treasuries and Department of Local Government in both printed and electronic formats.	IDP Manager Budget Office	Draft IDP, Tabled annual budget + SDBIPs submitted	MFMA Section 22(b) MBRR 15 (3) (b) & 15(1)	4 April '17

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
c) Consult Ward Committees on 5-year Draft IDP and Budget.	IDP Manager	Obtain input / comment from Ward Committees on Draft IDP and Budget	MFMA Section 22 & 23	3 - 13 April '17
d) Consult public on Draft IDP and Budget. Public Participation meetings in all wards.	IDP Manager	Inform and obtain public input/comment on draft IDP, Budget and tariffs.	MFMA Section 22 & 23	17 - 27 April '17
e) LGMTEC 3 - Provincial analysis (PT and DLG) of the 5-year draft IDP & Budget.	Mun. Manager Directors Budget Office IDP Manager	Provincial Feedback report on Draft IDP and Budget	MFMA Section 34	21 April '17
i) Mossel Bay Development Forum Meeting to consult stakeholders on 5-year Draft IDP and Budget.	IDP Manager LED Unit	Consult stakeholders on 5-year Draft IDP and Budget.	Internal Planning and Management Strategy	24 April '17
f) Executive Management analyse public comments on Draft IDP and Budget and prepare report with recommendations for Council's perusal.	IDP Manager CFO Mun. Manager	Report with recommendations on public comments on Agenda	MFMA Section 22(a); MSA Section 21A	1 - 10 May '17
16. 3RD QUARTER CORPORATE PERFORMANCE REPORT				
a) Prepare and Submit 2016/17 Third Quarter Corporate Performance Report to Executive Management.	IDP Manager Mun. Manager Budget Office	Finalise Quarter Corporate Performance Report for inclusion on Council Agenda	MPPMR - Section 13 (2) PMS Framework	14 April '17
h) Submit 2016/17 Third Quarter Performance Report to Oversight Committee	Mun. Manager	To provide oversight and in-year performance monitoring	Section 79 of Municipal Structures Act	17 April '17
b) Third quarter performance assessments of Section 57 managers	Mun. Manager	To assess performance against targets	PMS Framework	24 April '17
c) Table 2016/17 Third Quarter Corporate Performance Report to Council.	Mun. Manager CFO	Third Quarter Corporate Performance Report considered by Council	MPPMR Section 13 MFMA Section 52 (d)	26 April '17
d) Place 2016/17 Third Quarter Corporate Performance Report on website and make available to Provincial and National Treasury.	IDP Manager Budget Office	Third Quarter Corporate Performance Report published and submitted	MFMA Section 75 (2) MSA 21(b) MBRR Section 31	2 May '17
e) Submit quarterly status report on the implementation of Performance Management to Performance Audit Committee	IDP Manager	Report on PAC Agenda	MFMA Section 166 MPPMR Regulation 14	19 May '17
f) Table Bi- Annual Report (Jul-Dec) of Audit and Performance Committee on Performance Management to Council.	Mun. Manager	Report on Council Agenda	MFMA Section 166 MPPMR Regulation 14	29 June '17

DELIVERABLE AND ACTIVITY	RESPONSIBLE PERSON	PURPOSE / OUTPUT	LEGISLATIVE REQUIREMENT AND INFORMATION	TIME FRAME
17. APPROVAL OF 2017-2022 IDP AND BUDGET				
a) Council considers comments from all stakeholders (including LGMTEC 3 report) on draft IDP and Budget and revised IDP and Budget accordingly if necessary.	Mun. Manager CFO Council	Draft IDP and Budget revised	MBRR Section 16(1)	25 May '17
b) Table 5-year IDP and Budget, Tariff List and budget related policies to Council for approval.	Mayor / CFO Mun. Manager	Approved 5-year IDP and Budget	MFMA Section 24 and 25 MSA Reg. 2(1)	25 May '17
c) Submission of approved IDP and Budget to National and Provincial Treasuries in both printed and electronic formats.	Budget Office IDP Manager	Submission of approved IDP and Budget and related documents and resolutions	MFMA Section 24(3) MBRR Regulation 20	Within 10 days after final approval
d) Publish the approved 5-year IDP and Budget on municipality's website.	Budget Office IDP Manager	Publication of approved IDP and annual budget and related documents	MFMA Section 22 MBRR Section 18 MSA Sections 21A and 21B	Within 10 days after final approval
e) Submission of IDP to MEC of Local Government.	IDP Manager	Revised IDP document and letter to MEC for Assessment	MSA Section 32 (1)	Within 10 days after final approval
f) Response / Feedback to public comments in respect of IDP, Budget, tariffs and policies.	IDP Manager Budget Office	Feedback to comments	MFMA	16 June'17
18. APPROVAL OF 2017/18 TOP LAYER SDBIP				
a) The Executive Mayor may submits the draft SDBIP with the IDP and Budget documentation to be tabled in Council	Mun. Manager	Draft SDBIP Submitted to Council	MBRR- Regulation 14(3)	25 May '17
b) Municipal Manager submits draft 2017/18 SDBIP to the Executive Mayor for consideration.	IDP Manager Mun. Manager	Approved 17/18 Top Layer SDBIP, 14 days after approval of the budget	MFMA Section 69(3)(a)	8 June'17
c) Executive Mayor approves 2017/18 SDBIPs within 28 days after approval of budget	IDP Manager Mun. Manager	Approved 16/17 Top Layer SDBIP	MFMA Section 53(1)(c)(ii)(2)	22 June '17
d) Publish 2017/18 SDBIP on municipal website.	IDP Manager	SDBIP publishes on website	MBRR - Chapter 2, Part 3, 15(3) / MFMA	26 Jun'17
e) Submit 2017/18 Corporate SDBIP to National and Provincial Treasury and make public	IDP Manager	Approved SDBIP Submitted	MFMA Section 53(3)(a) MBRR Chapter 2, Part 3, 15(3) and 20 (2)(b)	30 Jun'17

FLOWCHART ON THE BUDGET PROCESS

There are basically three different processes in the budgeting cycle running at the same time:

1. Reporting on Previous year budget,
2. Current year budget implementation, and
3. Preparation of the new financial year's budget (including the two following financial year estimates).

1. Reporting on Previous year budget:

This is mainly done through the compilation of the Annual Financial Statements of the previous financial year, including the Auditor-General's Audit Report. Another example is the different reporting formats to National and Provincial government on the previous year's budget and financial performance.

2. Current year budget implementation:

Implementation of the budget starts once the budget has been approved. An important document in the implementation of the budget is the Service Delivery and Budget Implementation Plan (SDBIP), which sets out the service delivery targets and performance indicators for the financial year. The SDBIP must be approved within 28 days after the approval of the budget.

Another important aspect is the monitoring and reporting on the current year budget. According to Section 71 of the MFMA, the accounting officer must by no later than 10 working days after the end of each month submit to the Mayor of the municipality and the relevant provincial treasury a statement on the state of the municipality's budget. This will enable the mayor to check if the approved budget is implemented in accordance with the SDBIP, consider revisions to the approved budget and identify any financial problems facing the municipality.

3. Preparation of the new financial year's budget:

There are six distinct steps to the preparation of the new financial year's budget:

* Planning

Schedule key dates; establish consultation forums; review previous processes.

* Strategic

Review IDP; internal and external consultations; set service delivery objectives for the next 3 years; consult on tariffs, indigent, credit control, free basic services, etc.; consider local, provincial and national issues; consult previous year's performance and current economic and demographic trends.

* Preparation

Prepare revenue and expenditure projections; draft budget policies; consult and consider local, provincial and national priorities; measurement of past and current performance against the budget.

* Tabling

Table complete proposed budget, IDP revisions and budget related policies no later than 1 April (90 days before the start of the new budget year) before council; make public the budget as soon as it has been tabled (via website, hard copies and electronic copies); consult with and consider formal local, provincial and national inputs or responses.

* Approving

After the Mayor has responded to recommendations and where necessary made revisions to the tabled budget, full council must meet no later than 31 May (30 days before the start of the new budget year) to consider the budget for approval. Council approves the budget and related policies before 1 July. Should the municipality fail to approve a budget before the start of the budget year, the mayor must inform the MEC for Finance immediately.

* Finalisation

Publish and approve SDBIP and annual performance agreements and indicators 28 days after the approval of the budget. A delegations policy of spending authority on budget votes is also critical for successful budget implementation and monitoring and evaluation.

CONSULTATION PROCESS

The Constitution of the Republic of South Africa, Act 108 of 1996, places an obligation on municipalities to encourage the involvement of communities and community organisations in the matters of local government. With the promulgation of the Municipal Systems Act, 32 of 2000, the attention of municipalities was focused anew on the need to encourage the involvement of communities in the affairs of the municipality. Section 16(1) of the Municipal Systems Act, 32 of 2000 makes provision for a Municipality to create an opportunity to encourage the local community to participate in Municipal matters.

In order to ensure that the IDP Review process is transparent and inclusive, reflecting the real needs of the people residing within our municipal space, twenty Mayoral IDP Roadshows were held across all 14 wards. These public engagement sessions present the opportunity and platform to all citizens and those who have vested interest in Mossel Bay to review the service delivery needs and priorities of the ward in which they resides, ultimately shaping the IDP according to their needs and interest.

The Draft IDP and Budget and Budget Process Plan together with the schedule of IDP public engagement sessions will be published on the Municipal Website and placed at all libraries and satellite offices for public scrutiny and comment, once the draft Budget and IDP had been tabled in Council. Notifications to communities and stakeholders on how to provide inputs on the documents will be communicated in time by means of posters, newspaper advertisements and radio interviews. all three official languages of the Western Cape.

Section 6 - Alignment between Budget and the Integrated Development Plan (IDP)

RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE

Strategic Objective R thousand	Goal	Goal Code	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Pumps	4301		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	RO: Plant	4479		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Ruiterbos	4480		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Lodewyks	4481		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Klein Brak	4482		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Sand hoogte	4483	72	49	49	52	57	62	
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Groot Brak	4484		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Friemersheim	4485		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Herbertsdale	4486		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Distribution	4487	(2 550)	(1 960)	(1 960)	(828)	(514)	(70)	
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Bulk Services	4488	123 786	133 370	133 370	140 826	146 934	156 810	
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Desalination Plant	4489		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Laboratory	4490		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Telemetry	4204		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Pumps	4302		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Ruiterbos	4470		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Brandwacht	4471		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Pinnacle Point	4472		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Regional Plant	4473		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Groot Brak	4474		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Herbertsdale	4475		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Friemersheim	4476		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Bulk services	4477		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Distribution	4478	77 575	78 019	78 019	83 893	98 348	103 893	
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Ablution Facilities: General	5512		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electricity: Administration	4201		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Street lighting	4202		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Traffic lights	4203		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electricity: Distribution	6614	373 186	384 751	384 751	392 498	414 852	456 467	
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Human Settlement Environment	7774	48 417	70 093	70 093	25 885	32 239	25 437	
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Public Transport Facilities	6007		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Parking Areas	6008		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	External roads	7762	74	74	74	60	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Streets	7768	11 902	11 942	11 942	8 671	6 255	7 975	
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Stormwater	7764	–	1	1	4 542	541	–	
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Refuse Removal	5552	51 017	51 153	51 153	57 895	67 504	71 944	
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Licensing & Regulations	5501	–	–	–	–	–	–	
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Transfer Stations / Dumping Sites	5554	–	–	–	–	–	–	
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Legal Services: Planning and Integrated Services	1128	–	4	4	–	–	–	
SO2 - To manage land-use and development in line with the Spatial Development Framework	Investment Properties	6001	–	–	–	–	–	–	
SO2 - To manage land-use and development in line with the Spatial Development Framework	Spatial Planning	6002	–	–	–	–	–	–	
SO2 - To manage land-use and development in line with the Spatial Development Framework	Building Control	6003	–	–	–	–	–	–	
SO2 - To manage land-use and development in line with the Spatial Development Framework	Outdoor advertising	6004	–	–	–	–	–	–	
SO2 - To manage land-use and development in line with the Spatial Development Framework	Town Planning	7742	5 275	8 769	8 769	8 638	9 232	9 785	
SO2 - To manage land-use and development in line with the Spatial Development Framework	Cemeteries	5532	306	170	170	306	334	361	
SO2 - To manage land-use and development in line with the Spatial Development Framework	Administration: Planning	6009	–	–	–	–	–	–	

RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE (Continued)

Strategic Objective R thousand	Goal	Goal Code	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
SO3 - To render efficient environmental health and disaster management services	Environmental: Pollution Etc.	5201		–	–	–	–	–	–
SO3 - To render efficient environmental health and disaster management services	Streets Cleaning	5553	289	320	320	306	324	344	344
SO3 - To render efficient environmental health and disaster management services	Deforestation Private Property	5561	–	–	–	–	–	–	–
SO3 - To render efficient environmental health and disaster management services	Plantations	5583	–	–	–	–	–	–	–
SO3 - To render efficient environmental health and disaster management services	Parks & Open Spaces - Deforestation	5701	–	100	100	100	100	106	111
SO3 - To render efficient environmental health and disaster management services	Environmental Management and Conservation	6005	–	–	–	–	–	–	–
SO3 - To render efficient environmental health and disaster management services	Disaster Management - Incident Coordination	5562	–	–	–	–	–	–	–
SO3 - To render efficient environmental health and disaster management services	Coastal Management & Protection	6006	–	–	–	–	–	–	–
SO4 - To provide efficient public safety and law enforcement services	Registrations: Vehicle Licensing	5301	4 729	4 609	4 609	5 016	5 267	5 530	5 530
SO4 - To provide efficient public safety and law enforcement services	Registrations: Drivers Licensing	5302	1 389	1 054	1 054	1 074	1 147	1 225	1 225
SO4 - To provide efficient public safety and law enforcement services	Traffic & By-Law Services	5570	–	–	–	–	–	–	–
SO4 - To provide efficient public safety and law enforcement services	Traffic & By-Law Enforcement	5585	28 035	35 746	35 746	36 754	37 125	37 500	37 500
SO4 - To provide efficient public safety and law enforcement services	Fire Services & Prevention	5560	465	335	335	1 075	285	1 864	1 864
SO4 - To provide efficient public safety and law enforcement services	SPCA	5001	–	–	–	–	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Socio-Economic Development	2251	–	–	–	–	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Indoor Sport Facility	2252	–	–	–	–	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Mossel Bay	5593	4 886	6 559	6 559	2 660	2 819	2 980	2 980
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: D'Almeida	5594	616	619	619	696	736	777	777
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Green Haven / Groot Brak	5595	669	673	673	749	793	838	838
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Ellen van Rensburg / Groot Brak	5596	1 615	1 616	1 616	1 824	1 930	2 040	2 040
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Hartenbos	5597	692	697	697	779	825	874	874
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Kwa-Nonqaba	5598	811	816	816	917	971	1 026	1 026
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Friemersheim	5599	2	1	1	2	2	2	2
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Herbertsdale	5600	3	–	–	337	354	374	374
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Brandwacht	5601	2	–	–	2	2	2	2
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Buisplaas	5602	1	–	–	1	1	1	1
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Ruiterbos	5603	–	–	–	–	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Town & Community Halls	5549	366	597	597	334	372	414	414
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Harry Giddey Park	5581	6	14	14	9	9	10	10
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Sport Grounds	5592	4 419	4 422	4 422	3 596	2 085	1 403	1 403
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Local Economic Development	2253	884	578	578	797	410	430	430
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Mossel Bay Central Improvement District	1102	487	569	569	603	639	677	677
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Tourism	2254	–	227	227	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Caravan Park: Dias	5522	–	–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Caravan Park: Point	5523	3 218	3 611	3 611	3 715	3 938	4 175	4 175
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Caravan Park: De Bakke / Santos	5524	–	–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Chalets: De Bakke	5544	–	–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Chalets: Dias	5545	–	–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Parks & Open Spaces - General	5582	500	810	810	1 534	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Beaches: General	5702	16	16	16	17	17	17	17
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Beaches: Abletion Facilities	5703	24	24	24	25	27	30	30

RECONCILIATION OF IDP & BUDGET: OPERATING REVENUE (Continued)

Strategic Objective R thousand	Goal	Goal Code	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Administration: General	2231		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Archives	2232		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Legal Services: General	1126		50	95	95	100	108	117
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Security	2234		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Administration: IT	2223		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Legal Services: Municipal Court	1127		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Thusong Centre	2243		711	704	704	750	2 997	2 329
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Customer Care	3404		55	129	129	137	147	155
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: MM	1100		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Strategic Services	1101		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Council	1112		15 751	17 155	17 155	15 181	15 936	16 839
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Corporate Services	2210		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Council Support	2211		4	2	2	2	2	2
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Secretariat	2233		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Finance	3301		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Technical Services	4400		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Community Services	5500		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Planning and Integrated Services	6000		-	-	-	-	-	-
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Public Participation	2244		56	56	56	56	56	56
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Call Centre	2212		-	-	-	-	-	-
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Human Resources	2222		700	-	-	-	-	-
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Administration: Change Management	2242		-	60	60	-	-	-
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Municipal Buildings	7712		3 085	3 326	3 326	3 802	3 900	4 006
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Fleet Management	6624		-	-	-	-	-	-
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Budget, Reporting, Costing & Investments	3300		23 844	31 736	31 736	31 700	33 100	34 570
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Assets	3302		1 467	727	727	586	601	614
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Financial Systems	3303		628	848	848	955	1 075	1 195
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Creditors	3304		1 467	1 651	1 651	1 500	1 575	1 654
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Salary & Wages	3305		-	-	-	-	-	-
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Logistics	3373		-	-	-	-	-	-
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Service Charges	3401		-	-	-	-	-	-
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Rates & Services	3402		101 704	104 330	104 330	110 699	117 340	124 384
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Collections	3403		2 750	1 714	1 714	1 817	1 924	2 026
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Income Admin	3405		2	8	8	8	9	10
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Audit	1103		-	-	-	-	-	-
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Valuations	7792		-	-	-	-	-	-
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Procurement	3372		110	146	146	155	164	169
Allocations to other priorities				2					
Total Revenue (excluding capital transfers and contributions)				1	895 567	963 133	963 133	952 810	1 014 899
									1 083 434

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE

R thousand	Strategic Objective	Goal	Goal Code	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Pumps	4301	2 828	2 769	2 769			2 302	2 441	2 597
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	RO: Plant	4479	622	1 019	1 019			458	493	529
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Ruiterbos	4480	186	196	196			245	260	277
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Lodewyks	4481	169	190	190			250	266	284
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Klein Brak	4482	16 994	19 871	19 871			22 590	23 884	25 180
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Sand hoofte	4483	6 631	3 557	3 557			4 594	4 910	5 202
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Groot Brak	4484	5 347	5 451	5 451			5 776	6 129	6 485
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Friemersheim	4485	636	622	622			771	820	874
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Herbertsdale	4486	198	199	199			240	255	272
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Distribution	4487	24 947	25 448	25 448			26 968	27 711	28 938
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Bulk Services	4488	13 468	13 517	13 517			13 269	13 706	14 244
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Desalination Plant	4489	2 919	3 614	3 614			3 495	3 723	3 969
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Laboratory	4490	1 175	1 113	1 113			1 296	1 380	1 478
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Telemetry	4204	1 209	1 217	1 217			1 247	1 343	1 448
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Pumps	4302	4 030	4 130	4 130			4 174	4 433	4 724
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Ruiterbos	4470	316	266	266			644	680	719
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Brandwacht	4471	132	146	146			251	261	272
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Pinnacle Point	4472	2 137	2 003	2 003			2 532	2 683	2 849
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Regional Plant	4473	8 004	8 916	8 916			11 025	11 586	12 204
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Groot Brak	4474	559	441	441			719	765	817
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Herbertsdale	4475	149	118	118			166	177	190
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Friemersheim	4476	373	355	355			414	443	476
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Bulk services	4477	5 196	5 340	5 340			6 326	5 964	6 234
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Distribution	4478	20 314	20 457	20 457			21 609	22 360	23 181
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Ablution Facilities: General	5512	904	1 170	1 170			1 132	1 216	1 310
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electricity: Administration	4201	3 846	3 753	3 753			4 853	5 190	5 588
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Street lighting	4202	4 418	4 359	4 359			4 755	5 070	5 415
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Traffic lights	4203	547	425	425			465	505	545
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electricity: Distribution	6614	295 782	293 805	293 805			306 323	329 135	354 052
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Human Settlement Environment	7774	49 387	63 152	63 152			32 729	39 424	33 018
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Public Transport Facilities	6007	547	745	745			503	540	580
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Parking Areas	6008	919	785	785			865	925	990
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	External roads	7762	478	462	462			463	467	471
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Streets	7768	37 538	40 069	40 069			45 480	47 583	49 861
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Stormwater	7764	13 833	13 499	13 499			14 453	15 160	15 959
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Refuse Removal	5552	35 441	36 092	36 092			38 293	40 155	42 102
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Licensing & Regulations	5501	549	463	463			585	628	677
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Transfer Stations / Dumping Sites	5554	2 988	3 483	3 483			3 426	3 645	3 906
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Legal Services: Planning and Integrated Services	1128	1 686	1 536	1 536			1 690	1 809	1 941
SO2 - To manage land-use and development in line with the Spatial Development Framework	Investment Properties	6001	–	–	–			–	–	–
SO2 - To manage land-use and development in line with the Spatial Development Framework	Spatial Planning	6002	1 565	1 304	1 304			1 666	1 778	1 918
SO2 - To manage land-use and development in line with the Spatial Development Framework	Building Control	6003	5 036	4 912	4 912			5 389	5 771	6 194
SO2 - To manage land-use and development in line with the Spatial Development Framework	Outdoor advertising	6004	561	570	570			603	647	697
SO2 - To manage land-use and development in line with the Spatial Development Framework	Town Planning	7742	2 961	2 685	2 685			2 942	3 115	3 307
SO2 - To manage land-use and development in line with the Spatial Development Framework	Cemetaries	5532	1 196	1 056	1 056			1 068	1 138	1 218
SO2 - To manage land-use and development in line with the Spatial Development Framework	Administration: Planning	6009	1 306	1 316	1 316			1 426	1 519	1 623

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)

Strategic Objective R thousand	Goal	Goal Code	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
SO3 - To render efficient environmental health and disaster management services	Environmental: Pollution Etc.	5201		944	851	851	997	1 068	1 151
SO3 - To render efficient environmental health and disaster management services	Streets Cleaning	5553		1 440	1 200	1 200	1 406	1 508	1 619
SO3 - To render efficient environmental health and disaster management services	Deforestation Private Property	5561		131	121	121	113	121	131
SO3 - To render efficient environmental health and disaster management services	Plantations	5583		896	917	917	1 076	1 150	1 233
SO3 - To render efficient environmental health and disaster management services	Parks & Open Spaces - Deforestation	5701		1 514	1 811	1 811	1 790	1 910	2 041
SO3 - To render efficient environmental health and disaster management services	Environmental Management and Conservation	6005		707	777	777	864	926	1 002
SO3 - To render efficient environmental health and disaster management services	Disaster Management - Incident Coordination	5562		249	317	317	294	315	340
SO3 - To render efficient environmental health and disaster management services	Coastal Management & Protection	6006		854	795	795	937	990	1 046
SO4 - To provide efficient public safety and law enforcement services	Registrations: Vehicle Licensing	5301		2 795	3 055	3 055	3 314	3 536	3 780
SO4 - To provide efficient public safety and law enforcement services	Registrations: Drivers Licensing	5302		3 759	3 232	3 232	3 698	3 975	4 283
SO4 - To provide efficient public safety and law enforcement services	Traffic & By-Law Services	5570		8 115	8 650	8 650	9 292	9 977	10 752
SO4 - To provide efficient public safety and law enforcement services	Traffic & By-Law Enforcement	5585		31 728	36 973	36 973	37 672	38 552	39 515
SO4 - To provide efficient public safety and law enforcement services	Fire Services & Prevention	5560		24 612	24 708	24 708	27 180	28 949	30 957
SO4 - To provide efficient public safety and law enforcement services	SPCA	5001		–	–	–	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Socio-Economic Development	2251		3 250	3 059	3 059	3 510	3 759	4 027
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Indoor Sport Facility	2252		551	604	604	690	728	782
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Mossel Bay	5593		2 824	2 680	2 680	3 438	3 670	3 927
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: D'Almeida	5594		1 255	1 276	1 276	1 625	1 744	1 876
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Green Haven / Groot Brak	5595		695	693	693	769	824	885
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Ellen van Rensburg / Groot Brak	5596		1 039	1 029	1 029	1 274	1 370	1 476
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Hartenbos	5597		964	968	968	1 147	1 234	1 329
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Kwa-Nonqaba	5598		1 898	1 905	1 905	2 070	2 225	2 396
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Friemersheim	5599		318	317	317	354	381	410
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Herbertsdale	5600		143	148	148	332	357	384
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Brandwacht	5601		140	142	142	154	166	178
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Buisplaas	5602		62	21	21	20	21	23
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Ruiterbos	5603		42	42	42	220	237	255
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Town & Community Halls	5549		3 721	3 503	3 503	3 322	3 537	3 777
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Harry Giddey Park	5581		1 368	1 342	1 342	1 297	1 391	1 498
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Sport Grounds	5592		8 913	8 915	8 915	9 682	10 169	10 698
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Local Economic Development	2253		2 995	3 001	3 001	3 400	3 623	3 879
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Mossel Bay Central Improvement District	1102		479	529	529	561	594	630
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Tourism	2254		3 524	3 730	3 730	3 610	3 807	4 060
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Caravan Park: Dias	5522		–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Caravan Park: Point	5523		2 486	2 029	2 029	2 187	2 324	2 478
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Caravan Park: De Bakke / Santos	5524		15	8	8	7	7	7
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Chalets: De Bakke	5544		2 028	2 028	2 028	2 002	2 002	2 002
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Chalets: Dias	5545		0	0	0	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Parks & Open Spaces - General	5582		23 415	24 542	24 542	27 085	28 662	30 620
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Beaches: General	5702		2 098	1 786	1 786	1 867	1 974	2 106
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Beaches: Ablution Facilities	5703		1 411	1 334	1 334	1 253	1 339	1 438

RECONCILIATION OF IDP & BUDGET: OPERATING EXPENDITURE (Continued)

Strategic Objective R thousand	Goal	Goal Code	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Administration: General	2231		5 431	5 253	5 253	6 293	6 724	7 211	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Archives	2232		1 360	1 258	1 258	1 439	1 547	1 667	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Legal Services: General	1126		2 709	2 567	2 567	2 793	2 958	3 129	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Security	2234		633	404	404	478	514	553	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Administration: IT	2223		9 105	8 565	8 565	9 868	10 385	10 959	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Legal Services: Municipal Court	1127		2 634	2 576	2 576	4 042	4 331	4 668	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Thusong Centre	2243		1 096	1 129	1 129	2 011	2 158	2 322	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Customer Care	3404		4 431	3 971	3 971	4 587	4 934	5 318	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: MM	1100		3 364	1 984	1 984	1 847	1 980	2 128	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Strategic Services	1101		1 405	1 528	1 528	1 474	1 572	1 699	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Council	1112		19 074	17 118	17 118	18 450	19 373	20 424	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Corporate Services	2210		2 590	2 433	2 433	2 533	2 674	2 832	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Council Support	2211		2 549	2 532	2 532	2 972	3 178	3 401	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Secretariat	2233		1 504	1 225	1 225	1 185	1 274	1 373	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Finance	3301		1 842	1 794	1 794	1 930	2 074	2 236	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Technical Services	4400		3 470	5 064	5 064	3 574	3 821	4 094	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Community Services	5500		2 285	2 031	2 031	2 190	2 343	2 515	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Planning and Integrated Services	6000		1 789	1 776	1 776	1 926	2 070	2 231	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Public Participation	2244		2 086	2 169	2 169	2 346	2 445	2 552	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Call Centre	2212		775	–	–	10	11	11	
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Human Resources	2222		27 284	27 627	27 627	30 522	31 715	34 086	
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Administration: Change Management	2242		2 780	2 890	2 890	2 925	3 044	3 191	
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Municipal Buildings	7712		3 004	3 365	3 365	3 738	4 044	4 382	
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Fleet Management	6624		1 762	1 607	1 607	1 986	2 121	2 270	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Budget, Reporting, Costing & Investments	3300		3 324	2 837	2 837	3 518	3 762	4 033	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Assets	3302		5 602	5 049	5 049	5 187	5 512	5 867	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Financial Systems	3303		4 124	3 950	3 950	4 212	4 176	4 432	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Creditors	3304		4 375	3 534	3 534	3 946	4 199	4 511	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Salary & Wages	3305		2 087	2 170	2 170	2 374	2 551	2 749	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Logistics	3373		1 875	1 807	1 807	2 021	2 163	2 322	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Service Charges	3401		2 283	2 119	2 119	2 306	2 481	2 673	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Rates & Services	3402		1 288	1 135	1 135	1 533	1 637	1 753	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Collections	3403		4 848	6 697	6 697	7 072	7 520	8 000	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Income Admin	3405		2 216	2 095	2 095	2 373	2 509	2 666	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Audit	1103		5 849	5 794	5 794	6 150	6 509	6 982	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Valuations	7792		4 457	4 028	4 028	3 586	3 832	4 138	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Procurement	3372		3 399	3 048	3 048	3 778	4 040	4 329	
Allocations to other priorities										
Total Expenditure				1	874 094	890 762	890 762	920 153	979 395	1 033 509

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE

Strategic Objective R thousand	Goal	Goal Code	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Pumps	4301		400	375	375	650	100	200
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	RO: Plant	4479		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Ruiterbos	4480		560	220	220	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Lodewyks	4481		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Klein Brak	4482		2 130	2 046	2 046	900	–	600
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Sand hoopte	4483		850	570	570	250	–	800
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Great Brak	4484		500	526	526	100	250	200
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Friesersheim	4485		700	700	700	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Purification Herbertsdale	4486		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Distribution	4487		7 570	7 460	7 460	10 820	10 400	13 190
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Water: Bulk Services	4488		17 691	17 641	17 641	18 506	29 908	12 172
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Desalination Plant	4489		–	–	–	200	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Laboratory	4490		215	240	240	50	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Telemetry	4204		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Pumps	4302		350	378	378	375	175	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Ruiterbos	4470		–	–	–	–	–	200
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Brandwacht	4471		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Pinnacle Point	4472		510	510	510	200	200	370
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Regional Plant	4473		5 420	4 833	4 833	60	60	80
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Groot Brak	4474		965	617	617	8 615	16 456	20 014
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Herbertsdale	4475		–	–	–	–	–	200
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Purification Friesersheim	4476		–	–	–	–	–	300
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Bulk services	4477		9 283	7 875	7 875	6 600	11 500	16 600
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Sewerage: Distribution	4478		6 120	6 228	6 228	3 680	2 570	3 290
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Ablution Facilities: General	5512		–	–	–	25	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electricity: Administration	4201		5	3	3	10	10	10
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Street lighting	4202		–	–	–	200	200	200
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Traffic lights	4203		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Electricity: Distribution	6614		28 972	28 974	28 974	25 143	24 348	39 287
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Human Settlement Environment	7774		5 200	10 734	10 734	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Public Transport Facilities	6007		500	500	500	500	900	2 250
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Parking Areas	6008		11 162	11 253	11 253	7 567	6 300	4 310
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	External roads	7762		–	7	7	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Streets	7768		15 692	13 087	13 087	15 454	14 196	14 926
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Stormwater	7764		12 450	13 060	13 060	13 080	8 949	12 600
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Refuse Removal	5552		1 500	49	49	2 220	300	600
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Licensing & Regulations	5501		–	–	–	–	–	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Transfer Stations / Dumping Sites	5554		1 000	1 251	1 251	515	500	–
SO1 - Create an inclusive, responsive, and healthy environment conducive for living and sustainable growth	Legal Services: Planning and Integrated Services	1128		–	–	–	5	–	–
SO2 - To manage land-use and development in line with the Spatial Development Framework	Investment Properties	6001		–	–	–	–	–	–
SO2 - To manage land-use and development in line with the Spatial Development Framework	Spatial Planning	6002		–	–	–	–	–	–
SO2 - To manage land-use and development in line with the Spatial Development Framework	Building Control	6003		–	–	–	–	–	–
SO2 - To manage land-use and development in line with the Spatial Development Framework	Outdoor advertising	6004		–	–	–	–	–	–
SO2 - To manage land-use and development in line with the Spatial Development Framework	Town Planning	7742		–	–	–	–	–	–
SO2 - To manage land-use and development in line with the Spatial Development Framework	Cemeteries	5532		4 000	4 000	4 000	3 200	–	100
SO2 - To manage land-use and development in line with the Spatial Development Framework	Administration: Planning	6009		187	192	192	72	–	–

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE (Continued)

Strategic Objective R thousand	Goal	Goal Code	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
SO3 - To render efficient environmental health and disaster management services	Environmental: Pollution Etc.	5201		5	6	6	125	5	–
SO3 - To render efficient environmental health and disaster management services	Streets Cleaning	5553		–	–	–	–	–	–
SO3 - To render efficient environmental health and disaster management services	Deforestation Private Property	5561		–	–	–	–	–	–
SO3 - To render efficient environmental health and disaster management services	Plantations	5583		–	–	–	–	–	–
SO3 - To render efficient environmental health and disaster management services	Parks & Open Spaces - Deforestation	5701		–	–	–	–	–	–
SO3 - To render efficient environmental health and disaster management services	Environmental Management and Conservation	6005		–	–	–	–	–	–
SO3 - To render efficient environmental health and disaster management services	Disaster Management - Incident Coordination	5562		–	–	–	–	–	–
SO3 - To render efficient environmental health and disaster management services	Coastal Management & Protection	6006		–	–	–	–	–	–
SO4 - To provide efficient public safety and law enforcement services	Registrations: Vehicle Licensing	5301		–	–	–	28	28	–
SO4 - To provide efficient public safety and law enforcement services	Registrations: Drivers Licensing	5302		–	–	–	6	4	–
SO4 - To provide efficient public safety and law enforcement services	Traffic & By-Law Services	5570		–	–	–	–	–	–
SO4 - To provide efficient public safety and law enforcement services	Traffic & By-Law Enforcement	5585	225	250	250	1 221	729	540	
SO4 - To provide efficient public safety and law enforcement services	Fire Services & Prevention	5560	2 355	1 595	1 595	1 086	1 841	5 998	
SO4 - To provide efficient public safety and law enforcement services	SPCA	5001		–	–	–	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Socio-Economic Development	2251		63	62	62	98	62	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Socio-Economic Development	2251		–	–	–	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Indoor Sport Facility	2252		117	117	117	546	20	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Socio-Economic Development	2251		–	–	–	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Mossel Bay	5593		40	42	42	20	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: D'Almeida	5594		–	105	105	40	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Green Haven / Groot Brak	5595		–	–	–	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Ellen van Rensburg / Groot Brak	5596		43	204	204	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Hartenbos	5597		43	22	22	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Kwa-Nonqaba	5598		–	12	12	16	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Friemersheim	5599		43	11	11	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Herbertsdale	5600	2 042	3 737	3 737	5	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Brandwacht	5601		–	–	–	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Buisplaas	5602		–	–	–	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Library: Ruiterbos	5603		–	1	1	–	–	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Town & Community Halls	5549		155	232	232	520	665	–
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Harry Giddey Park	5581		–	–	–	–	550	75
SO5 - To provide recreational facilities and opportunities and programmes aimed to facilitate and promote community development and social cohesion	Sport Grounds	5592	3 852	4 063	4 063	3 298	3 904	2 657	
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Local Economic Development	2253		180	179	179	662	20	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Mossel Bay Central Improvement District	1102		–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Local Economic Development	2253		–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Tourism	2254		–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Caravan Park: Dias	5522		–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Caravan Park: Point	5523		15	19	19	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Caravan Park: De Bakke / Santos	5524		–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Chalets: De Bakke	5544		–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Chalets: Dias	5545		–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Parks & Open Spaces - General	5582	279	223	223	95	750	240	
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Beaches: General	5702		12	272	272	15	15	15
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Beaches: Ablution Facilities	5703		–	–	–	–	–	–
SO6 - To facilitate economic and tourism development to the benefit of the town and all residents	Parks & Open Spaces - General	5582	–	–	–	–	–	–	–

RECONCILIATION OF IDP & BUDGET: CAPITAL EXPENDITURE (Continued)

Strategic Objective R thousand	Goal	Goal Code	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Administration: General	2231		705	704	704	35	15	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Archives	2232		–	–	–	–	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Legal Services: General	1126		–	9	9	50	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Security	2234		–	–	–	–	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Administration: IT	2223		2 612	3 045	3 045	2 225	1 150	1 900	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Legal Services: Municipal Court	1127		500	540	540	515	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Thusong Centre	2243		40	86	86	504	4 987	3 385	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Customer Care	3404		–	–	–	–	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: MM	1100		–	–	–	9	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Strategic Services	1101		–	–	–	13	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Council	1112		–	76	76	–	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Corporate Services	2210		–	–	–	–	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Council Support	2211		–	–	–	–	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Secretariat	2233		3	6	6	–	5	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Finance	3301		–	–	–	–	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Technical Services	4400		10	13	13	20	20	20	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Community Services	5500		12	6	6	–	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Executive Costs: Planning and Integrated Services	6000		–	–	–	–	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Public Participation	2244		–	–	–	45	–	–	
SO7 - Embed good governance through sound administrative practices and improved stakeholder relations	Call Centre	2212		–	–	–	–	–	–	
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Human Resources	2222		93	92	92	270	94	165	
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Administration: Change Management	2242		–	–	–	–	–	–	
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Municipal Buildings	7712		327	359	359	11 090	30 148	30 157	
SO8 - To maintain a skilled, capable and diverse workforce in a good working environment	Fleet Management	6624		145	115	115	170	120	–	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Budget, Reporting, Costing & Investments	3300		10	10	10	20	10	10	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Assets	3302		25	615	615	–	–	–	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Financial Systems	3303		–	–	–	–	–	–	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Creditors	3304		8	19	19	39	8	15	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Salary & Wages	3305		8	30	30	30	8	–	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Logistics	3373		140	170	170	152	–	–	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Service Charges	3401		–	–	–	–	–	–	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Rates & Services	3402		–	–	–	–	–	–	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Collections	3403		–	–	–	–	–	–	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Income Admin	3405		15	15	15	27	–	–	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Audit	1103		–	–	–	–	–	–	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Valuations	7792		–	–	–	–	–	–	
SO9 - Embed financial viability and sustainability through good financial management principles and practices	Procurement	3372		13	13	13	8	–	–	
Allocations to other priorities				3						
Total Capital Expenditure				1	148 066	150 402	150 402	141 997	172 480	187 675

Section 7 - Budget-related Policies overview and amendments

OVERVIEW OF BUDGET-RELATED POLICIES

Proper budgets are prepared in accordance with approved policies. A budget-related policy is a municipal policy affecting or affected by the annual budget of the municipality. These policies are necessary for effective financial management and the achievement of priorities and strategic goals of the community. The budget-related policies are reviewed annually during the budget preparation process. Below is a list of the budget-related policies, including the purpose, last approval date of the policy and if any amendments need to be approved by Council.

Policy name	Purpose of Policy (what is included in the policy)	Last approved	Amendments to be approved (YES/NO)
Rates Policy	Prescribes uniform rates structures to give effect to its strategic objectives in terms of the IDP and Budget requirements	05/2016	YES
Tariff Policy	Prescribes uniform tariff structures on the levying of fees for municipal services provided	05/2016	YES
Customer care, Indigent, Credit control, Debt collection and Tampering policy	Sets a revenue collection target and outlines how the municipality will act against defaulters; Specifies the framework for providing relief from the burden of rates and tariffs to registered or otherwise identified indigents	05/2016	YES
Cash Management and Investments policy	Deals with interest earned on investments and with raising both short and long-term debt	05/2016	YES
Asset management policy	Includes capitalisation benchmarks, depreciation norms, and maintenance requirements	05/2016	YES
Borrowing, Funding and Reserve policy	This policy sets out all conditions under which the municipality will be entitled to obtain debt. It provides guidance on the funding of the budget as well as the conditions under which the reserves must be operated	05/2016	YES
Liquidity policy	This policy provides the minimum risk management measures that has to implement and adhere to in order to ensure that its current and future liquidity position is managed in a prudent manner	05/2016	YES
Expenditure policy	Guidelines on expenditure procedures, stipulations of payments, process to follow when unauthorised, irregular, fruitless & wasteful expenditure occurs	05/2016	YES
Budget policy	This policy strives to set out the budgeting principles and responsibilities as well as the process of transferring an approved budgetary provision from one operating cost element or capital project to another during a municipal financial year	05/2016	YES
Supply Chain Management Policy	Demand, acquisition, disposal and logistics around the procurement of goods and services	05/2016	YES
Short term Insurance Policy	Sets out a legislative framework in order to comply with asset management requirements, regarding insurance of assets, especially regarding the safe guarding and risk management thereof	05/2016	YES

The above-mentioned draft policies are attached to the budget documentation as Annexure B.

KEY AMENDMENTS TO BUDGET-RELATED POLICIES

The key amendments to budget related policies are highlighted below per policy. Most of the changes is due to changes in legislation, implementation of mSCOA or best practices that management have identified.

7.1. Rates Policy

The changes and additions are mainly as a result of practical implementation of the amendments to the Municipal Property Rates Act, Act No. 6 of 2004 last year. The reference to the lasts general valuation has been changed to reflect the correct year effective year namely 1 July 2017

Section 3 – Definitions, small changes were made to the definitions, specifically to the interest payable by the municipality if a change in valuations causes a back dated adjustment.

Section 5 - Application of the policy was changed due to the changes to the categories in the MPRA last year and to accommodate practical implementation challenges. In order to accommodate the new GV the values from addition rebates on residential properties were taken out of the policy and will be included in the tariff lists, other changes relate to the phasing out of implementation discounts. The definitions and administrative arrangements regarding pensioners were also amended in order smooth the process.

Section 11 - Clearance certificates, the conditions of issuing a clearance certificate were amended to align with the amendments to the Municipal Property Rates Act. The court finding regarding the recovery of debt older than 2 years with the issue of clearance certificates were corrected, this will now fall back to the buyer. The buyer and the conveyancer will be served with a notice to this effect.

Section 12 – Rates Refund, this is now a new section but the administrative processes has been amended in order to speed-up the refund of services paid in advance and deposits.

7.2. Tariff Policy

The changes and additions are mainly for administration purposes and to obtain synergy between the various policies. In general, the tariff policy was changed to allow for the treatment of accounts on premises where the site was declared inhabitable.

Section 2 – Definitions, the definitions that were added or changed are “Average consumption” and “Availability charges”. The latter to allow that exclusion of sites declared inhabitable.

Section 3 – General principles was amended to provide a subsidy to old age homes and The Heaven as per Council decision.

Section 13 – Deposits was amended, apart from minor additional information, to address accommodation category users and put additional measures in place to secure the payment of services.

Section 14 – Electricity tariffs was amended in order to allow for SSEG feed tariffs, prepaid for life-line machine and accommodation classified properties and some other administrative changes.

Section 15 – Water tariffs was amended to change the treatment of accounts when leakages have been detected both for ordinary customers and indigent households and to allow for the treatment of accommodation classified properties.

Similar changes were made to **Sections 16 and 17** in order to obtain an equitable treatment within all tariffs.

7.3. Customer Care, Indigent and Credit Control and Debt Collection Policy

The changes and additions are mainly to accommodate the amendments to the Municipal Property Rates Policy and the Tariff policy in order to obtain synergy between the various policies.

7.4. Cash management and Investment Policy

Only administrative procedure changes were made in order to enhance internal control measures and the fact that the Municipality will no longer accept cheques as a method of payment.

7.5. Asset Management Policy

All changes made relates to mSCOA and the changes made in the business processes in order to ensure that proper internal controls are in place.

7.6. Borrowing, Funding and Reserves Policy

Apart from the allowance for the additional contribution of receipts relating to the pay outs of insurance claims in case of replacements capital assets, no other changes apart from grammar changes were made.

7.7. Liquidity Policy

The policy was amended to include unspent borrowings as a cash funded requirements, apart from this no other changes were made other than grammar changes.

7.8. Expenditure policy

The policy was amended to strengthen internal controls and to clarify the roles and responsibilities between the SCM unit, the service delivery departments and the creditor section responsible for the payment of the suppliers. Apart from this the only other change except grammar was to amend the policy regarding specimen signatories as this function is no performed as part of the workflow in the document management system.

7.9. Budget policy

Apart from the grammar changes all the changes are as a result of mSCOA implementation.

7.10. Supply Chain Management Policy

The change relates to the new Preferential Procurement Regulations that was issued in 2017. The changes have comprehensively been dealt with by management, it includes the changes of the value of the 80/20 threshold from R 1 million to R 50 million, prerequisite to make use of the accredited supplier database for all written and formal written quotations, etc.

7.11. Short term Insurance Policy

One of the changes made was to address the risk of loss of/or damage caused to property, plant and equipment due to subsidence and landslip, this is only for property owned or control by the Municipality and which is insurable. The other changes were made to accommodate the business process changes in the workflow of insurance claims, especially when officials are involved.

Section 8 - Overview of Budget Assumptions

Certain broad assumptions had been made on which the budget is based for the MTREF. These assumptions are based on external factors but also internal trends and factors. These assumptions provide a framework for setting priorities, determining service levels and allocating limited financial resources. This section provides a summary of the assumptions used in preparing the budget for the 2017/18 MTREF period.

EXTERNAL FACTORS

South Africa's projected economic growth is forecasted to increase by 1.3 per cent in 2017 and to improve moderately over the medium term to 2 per cent and 2.2 per cent in 2018 and 2019 respectively. This forecast is supported by marginally higher global growth, stabilising commodity prices, greater reliability of the electricity network, more favourable weather conditions, recovering business and consumer confidence, and improved labour relations. The positive trajectory marks a shift from several years of declining growth. However, this is still not high enough to reduce unemployment, poverty and inequality significantly.

The unemployment rate was 26.5 per cent in the fourth quarter of 2016.

These economic challenges will continue to pressurise municipal revenue generation and collection levels. A conservative approach was therefore taken with the projection of revenue. To address this, National Treasury guides Municipalities to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

When compiling the budget, this also had a direct impact on the budget as the consumption trends and income growth statistics are still very low.

Municipal revenue and cash flows are consequently expected to remain under pressure in the 2017/18 financial year.

CREDIT RATING OUTLOOK

No credit rating was performed by any credit rating company, but the financial position of the Municipality and management of our financial affairs are sound. A good rating can be expected. A credit rating may be advisable seeing that the Municipality has started borrowing for the acquisition of infrastructure assets that will generate new revenue streams.

INTEREST RATES FOR BORROWING AND INVESTMENTS

With the approval of the long-term financial plan, Council has resolved to take up external loans for funding of capital projects which will generate a positive cash flow over the life cycle of the asset. During the previous two financial years the municipality has taken up loans for the funding of the Midbrak sewer plant to the amount of R11 300 000.

The Municipality has also budgeted to take up further loans with regards to this specific project, other sewerage infrastructure projects and a loan for the construction of new municipal offices over the 2017/18 MTREF. Interest rates for borrowing is budgeted as follows:

	2016/17	2017/18	2018/19	2019/20
Borrowing interest rate	8.5%	9%	9.5%	10%

Investments made with various financial institutions are strictly in compliance with the Municipal Finance Management Act and the Municipality's Cash Management and Investment Policy. The average rate of return on investments for the 2016/17 year to date is 8.25% and is estimated to be 8.9% for the 2017/18 financial year.

RATES, TARIFFS, CHARGES AND TIMING OF COLLECTION

The following table shows the average increases in rates and tariff charges over the 2017/18 MTREF period:

	2017/18	2018/19	2019/20
Property Rates	6%	6%	6%
Electricity	1.88%	6%	6%
Water	6%	6%	6%
Sewerage	6%	6%	6%
Refuse	15%	15%	6%

The billing of the Property Rates is performed on an annual basis during the month of July. All other tariff charges are billed monthly.

COLLECTION RATES FOR EACH REVENUE SOURCE AND CUSTOMER TYPE

The average collection rate in the cash collected from consumers expressed as a percentage of the amount billed and is currently (as on December 2016) 98.16% on a 12 month rolling period.

The average monthly collection rate for 2016/17 (12-month rolling period as at December 2016) and the projections for the 2017/18 year are as follows:

	2016/17	2017/18
Property Rates	98.98%	100%
Electricity	98.42%	99%
Water	96.07%	95%
Sewerage	98.97%	96%
Refuse	99.55%	97%

The projections changed as a result of the changes made to the definition criteria of indigent households. The slower growth has been taken into account and a conservative approach for the purpose of the cash budget has been taken. The debt collection policy of the Municipality is strictly implemented. Based on previous year trends an amount of R10 150 000 was included in the budget for the write-off of bad debt. This amount includes write-offs of traffic fines to the amount of R5 million.

PRICE MOVEMENTS ON SPECIFICS

Purchase of bulk electricity from Eskom is budgeted at R 271 907 591 in the 2017/18 financial year, which is an estimated increase of 3.9 per cent, and 8.7 per cent for the outer years. The projected increase in bulk water purchases is estimated at 8.7 per cent to a budget of R 12.2 million in the 2017/18 financial year. Estimated growth for the 2018/19 and 2019/20 years is 5.8 per cent.

AVERAGE SALARY INCREASES

The personnel budget is calculated by reviewing the individual posts that are currently filled on the municipal organogram, as well as previous years' expenditure on the salary budget. Provision is also made for the filling of vacant posts during the 2017/18 financial year.

The following table indicates the percentage by which allowance has been made for the increase in Councillor and employee remuneration for the 2017/18 MTREF:

	2017/18	2018/19	2019/20
Councillor allowances	6.53%	6%	6.5%
Senior managers	7.53%	7.6%	7.8%
Other personnel	7.53%	7.6%	7.8%

INDUSTRIAL RELATIONS CLIMATE AND CAPACITY BUILDING

The rendering of cost-effective and sustainable services to the entire community with diligence and empathy, is one of the Municipality's mission statements. In order to render this effective and efficient service the Municipality is committed to invest in the staff of the Municipality.

The Municipality also participates in the Municipal Finance Management Internship Programme and has employed five interns undergoing training in various sections of the Finance Directorate. The Municipality has several training initiatives available to its employees and has a skills programme in place.

CHANGING DEMAND CHARACTERISTICS (DEMAND FOR SERVICES AND FREE OR SUBSIDISED BASIC SERVICES)

GDP growth rate is forecasted to increase by 1.3 per cent in 2017 and to improve moderately over the medium term with to 2 per cent and 2.2 per cent in 2018 and 2019 respectively. This forecast is supported by marginally higher global growth, stabilising commodity prices, greater reliability of the electricity network, more favourable weather conditions, recovering business and consumer confidence, and improved labour relations. The positive trajectory marks a shift from several years of declining growth however; this is still not high enough to markedly reduce unemployment, poverty and inequality.

The improvement in the income from building plan fees is evidence that the market for building of new houses and developments is slowly recovering from the adverse economic climate.

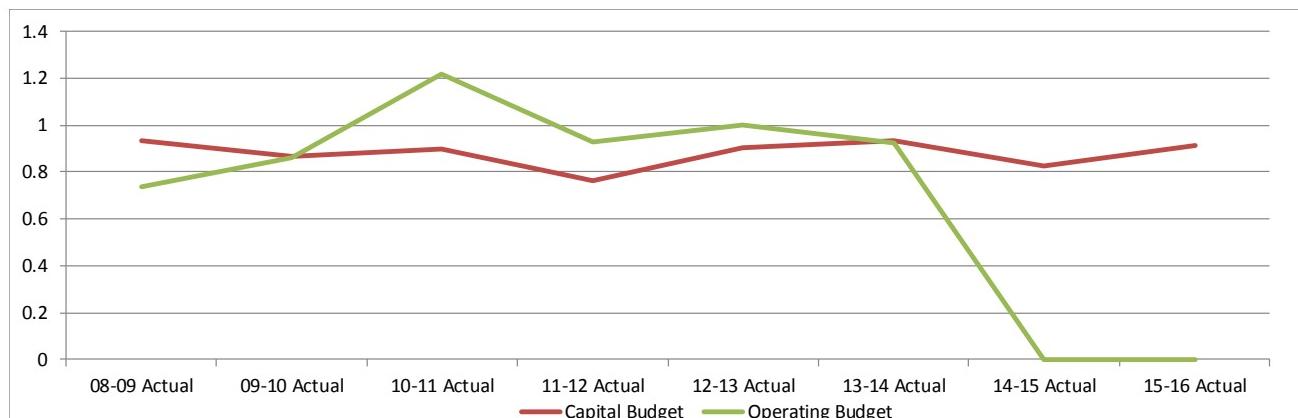
The labour market remains sluggish. The unemployment rate stood at 26.5 per cent in the fourth quarter of 2016. Mossel Bay is home to a number of poor households which causes unending housing and socio-economic backlogs. This is caused by the general influx of people from neighbouring towns, provinces and farms to seek employment and change their livelihood.

Council has therefore in 2016/17 year already approved that all households with a property value of R65 000 and less be classified automatically as indigent households. The Municipality has provided for the Revenue foregone in the 2017/18 MTREF budget.

ABILITY OF MUNICIPALITY TO SPEND AND DELIVER ON PROGRAMS

Capital project expenditure for the 2015/16 financial year was 91.3% of the total capital budget. The capital spending is closely monitored by ways of monthly cash flows and monthly reporting to Council on capital expenditure. The projected capital and operating spending for the 2016/17 financial year, for cash flow purposes is estimated at 100%, although it might be unrealistic taken the history as baseline.

The following graph shows the spending pattern on the capital and operating budget for the Mossel Bay Municipality since the 2008/09 financial year:



SECTION 9 - Overview of Budget Funding

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- * Realistically anticipated revenue to be collected,
- * Cash-backed accumulated funds from previous years' surpluses not committed for other purposes, and
- * Borrowed funds, but only for the capital budget referred to in section 17(2).

Achievement of this requirement effectively means that Council must approve a balanced, credible and sustainable budget.

A credible budget is a budget that:

- * Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the Municipality,
- * Is achievable in terms of agreed service delivery and performance targets,
- * Contains revenue and expenditure projections that are consistent with current and past performance,
- * Does not jeopardise the financial viability of the Municipality, and
- * Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

A sustainable budget is a budget which reflects sufficient revenue and adequate corporate stability in order to fund and deliver on service delivery and performance targets.

FISCAL OVERVIEW

The Mossel Bay Municipality reviews its financial sustainability, current financial positions and Medium Term Revenue and Expenditure Framework (MTREF) on an annual basis to enable the Municipality to deliver acceptable levels of services at affordable tariffs.

As at 30 June 2016 the Municipality's financial position was sound with total Cash & Cash equivalents to the value of R339 310 039. These funds are committed to various obligations which includes the funding of the Capital Replacement Reserve to the value of R 126 575 281.

The following table shows the Municipality's performance for the 2014/15 and the 2015/16 budgets:

BUDGET	2014/15			2015/16		
	Budget R'000	Actual R'000	% perform	Budget R'000	Actual R'000	% perform
Operating Revenue	855 055 134	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating Expenditure	795 796 714	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Capital Expenditure	147 548 353	121 509 581	82.4%	160 989 562	147 023 268	91.3%

The above table shows that the Municipality realised 97.1% of its budgeted revenue in the 2014/15 financial year and 100.6% during the 2015/16 financial year.

The above table shows that the operating expenditure budget for the 2015/16 financial year has been underspent by 3.8%.

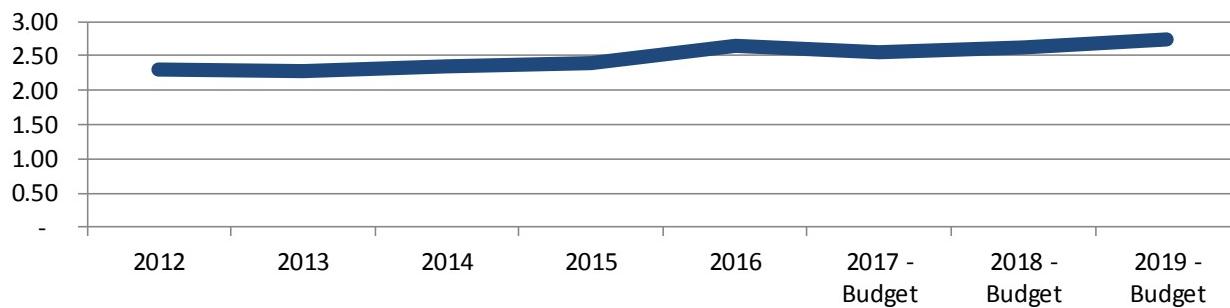
The capital expenditure budget is mainly funded by own internal funds and grants and subsidies from national and provincial government. The 2014/15 year shows capital expenditure of 82.4% and for the 2015/16 year a spending percentage of 91.3%.

The Municipality prepared it's 2015/16 Annual Financial Statements in accordance with the applicable GRAP standards and received a clean audit opinion from the Auditor-General.

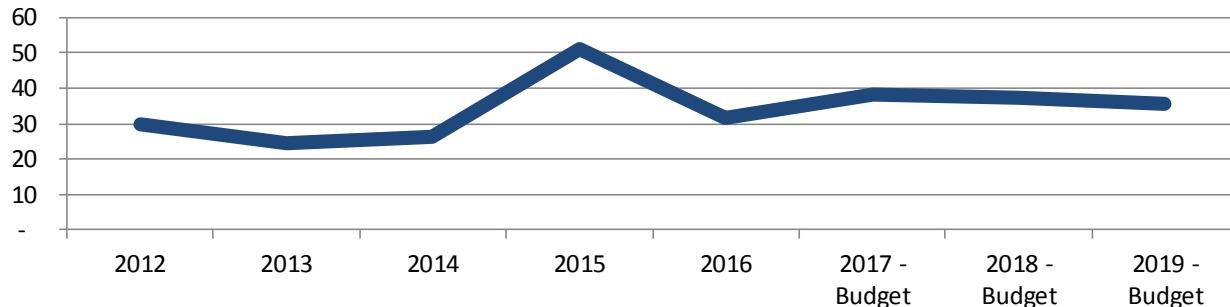
Financial sustainability refers to financial accounts which reflect sufficient revenue and adequate corporate stability in order to fund and deliver on service delivery and performance targets. Following are graphs on the liquidity of the Municipality showing the past performance and the planned future performance:

LIQUIDITY MEASUREMENT RATIOS

Current Ratio



Average Debtors payment period



FUNDING OF OPERATING AND CAPITAL EXPENDITURE

Operating Budget:

The table below identifies the sources of funding for the 2017/18 operating budget:

Source of Revenue	Amount (2017/18)	% of Total Rev Budget (2017/18)
Property rates	R 110 198 168	12.0%
Service charges - electricity revenue	R 377 569 007	41.1%
Service charges - water revenue	R 111 113 080	12.1%
Service charges - sanitation revenue	R 57 815 058	6.3%
Service charges - refuse revenue	R 42 727 010	4.7%
Service charges - other	R 0	0.0%
Rental of facilities and equipment	R 5 119 401	0.6%
Interest earned - external investments	R 32 700 000	3.6%
Interest earned - outstanding debtors	R 1 683 720	0.2%
Dividends received	R 0	0.0%
Licences and permits	R 1 076 124	0.1%
Agency services	R 5 016 113	0.5%
Transfers and subsidies	R 116 582 830	12.7%
Other revenue	R 18 956 566	2.1%
Gains on disposal of PPE	R 0	0.0%
TOTAL	R 918 346 306	100.0%

Capital Budget:

The table below identifies the sources of funding for the 2017/18 capital budget:

Funding Source	2017/18	% of Total Budget
Capital Replacement Reserve (Internal)	R 94 386 953	66.5%
Municipal Infrastructure Grant	R 21 459 649	15.1%
Recoverable Developer	R 1 680 000	1.2%
Integrated National Electrification Programme	R 7 017 544	4.9%
LOAN	R 15 600 000	11.0%
Fire Services Capacity Grant	R 800 000	0.6%
Development of Sport and Recreation facilities	R 175 439	0.1%
V.P.U.U	R 877 193	0.6%
TOTAL	R 141 996 778	100.0%

CAPITAL REPLACEMENT RESERVE

The 2017/18 capital budget is mainly funded from internal funds. The following table analyses the projected transactions of the C.R.R. from 01 July 2016 to 30 June 2020, based on the proposed capital and operational budgets.

Budget Year	2016/2017	2017/2018	2018/2019	2019/2020
	<i>Current year</i>	<i>Budget year</i>	<i>Budget year +1</i>	<i>Budget year +2</i>
	R	R	R	R
Opening balance at the start of Year	126 575 281	141 993 357	124 599 112	100 465 519
Less: Capital budget commitments	-99 288 633	-94 386 953	-101 264 188	-94 599 215
Plus: Contributions to CRR	77 206 708	76 992 708	77 130 595	77 270 793
- Depreciation	70 262 440	72 992 708	72 993 095	72 993 506
- Proceeds on disposal of capital assets	1 500 000	1 500 000	1 500 000	1 500 000
- VAT on Housing Grants re-contributed	1 318 179	-	-	-
- Bulk service contributions	4 126 089	2 500 000	2 637 500	2 777 288
<i>Plus: Additional cash contribution (CFO decision once AFS results is known)</i>	37 500 000	-	-	-
Closing balance of CRR	141 993 357	124 599 112	100 465 519	83 137 097

It is clear from the above that the present levels of financing of capital budgets from the C.R.R. are sustainable over the medium term, but the prioritisation of capital programs will require a special effort.

CASH BACKED RESERVES / ACCUMULATED SURPLUS RECONCILIATION

Table A8 below provides a breakdown of the Cash and investments available and the application of these funds

WC043 Mossel Bay - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash and investments available							
Cash/cash equivalents at the year end	1	224 366	326 146	326 146	296 322	261 198	225 050
Other current investments > 90 days		–	–	–	–	–	–
Non current assets - Investments	1	24 000	24 000	24 000	36 000	48 000	60 000
Cash and investments available:		248 366	350 146	350 146	332 322	309 198	285 050
Application of cash and investments							
Unspent conditional transfers		–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–
Statutory requirements	2						
Other working capital requirements	3	29 954	23 745	23 745	12 873	4 237	(5 332)
Other provisions		77 527	117 037	117 037	118 764	120 662	122 774
Long term investments committed	4	12 000	12 000	12 000	12 000	12 000	12 000
Reserves to be backed by cash/investments	5	94 503	112 601	112 601	124 599	100 466	83 137
Total Application of cash and investments:		213 984	265 382	265 382	268 236	237 364	212 578
Surplus(shortfall)		34 382	84 764	84 764	64 085	71 834	72 471

The above table indicates clearly that the reserves and various other obligations of the municipality is fully cash backed.

The mentioned obligations include:

- Unspent conditional grants
- Current portion of Provisions
- Statutory requirements (E.g. Consumer deposits)
- Other working capital requirements (E.g. Creditors, debtors)

FUNDING MEASUREMENT

Table SA10 show the various funding measures and whether the budgets are fully funded or not.

WC043 Mossel Bay Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Funding measures													
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	-	224 366	326 146	326 146	-	296 322	261 198	225 050	
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	-	34 382	84 764	84 764	-	64 085	71 834	72 471	
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	3.7	5.4	5.4	-	4.7	3.9	3.2	
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	21 472	72 371	72 371	-	32 657	35 504	49 926	
Service charge rev % change - macro CPIX target exclusive	18(1)a(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(2.1%)	(6.0%)	(106.0%)	(1.4%)	0.8%	0.0%	
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	0.0%	0.0%	0.0%	94.6%	94.6%	94.6%	0.0%	98.2%	98.2%	98.2%	
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	0.0%	0.0%	0.0%	5.1%	5.8%	5.8%	0.0%	4.5%	4.3%	4.1%	
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	6.6%	6.0%	6.0%	0.0%	14.0%	28.0%	31.9%	
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.4%	100.3%	100.2%	
Current consumer debtors % change - incl(decr)	18(1)a	11	N.A.	0.0%	0.0%	0.0%	2.0%	0.0%	(100.0%)	10.9%	10.7%	10.6%	
Long term receivables % change - incl(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	(7.7%)	0.0%	(100.0%)	(29.5%)	(41.8%)	(71.8%)	
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	4.1%	4.3%	4.3%	0.0%	4.8%	4.9%	4.9%	
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	23.0%	21.0%	21.0%	0.0%	29.2%	37.5%	27.6%	
References													
1. Positive cash balances indicative of minimum compliance - subject to 2													
2. Deduct cash and investment applications (defined) from cash balances													
3. Indicative of sufficient liquidity to meet average monthly operating payments													
4. Indicative of funded operational requirements													
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)													
6. Realistic average cash collector forecasts as % of annual billed revenue													
7. Realistic average increase in debt impairment (doubtful debt) provision													
8. Indicative of planned capital expenditure level & cash payment timing													
9. Indicative of compliance with borrowing 'only for the capital budget - should not exceed 100% unless refinancing													
10. Substantiation of National/Province allocations included in budget													
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)													
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)													
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection													
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection													
Supporting indicators													
% inc total service charges (incl prop rates)	18(1)a					0.0%	0.0%	0.0%	(100.0%)	4.6%	6.8%	6.0%	
% inc Property Tax	18(1)a					0.0%	0.0%	2.3%	0.0%	6.1%	6.0%	6.0%	
% inc Service charges - electricity revenue	18(1)a					0.0%	0.0%	3.3%	0.0%	2.5%	6.0%	6.0%	
% inc Service charges - water revenue	18(1)a					0.0%	0.0%	10.5%	0.0%	6.0%	6.0%	6.0%	
% inc Service charges - sanitation revenue	18(1)a					0.0%	0.0%	0.8%	0.0%	6.0%	5.9%	6.0%	
% inc Service charges - refuse revenue	18(1)a					0.0%	0.0%	0.8%	0.0%	14.9%	19.0%	6.0%	
% inc in Service charges - other	18(1)a					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	18(1)a					-	643 878	668 911	668 911	-	699 422	746 888	791 748
Service charges						-	643 878	668 911	668 911	-	699 422	746 888	791 748
Property rates						-	-	101 477	103 858	-	110 198	116 810	123 819
Service charges - electricity revenue						-	-	356 584	368 503	-	377 569	400 266	424 327
Service charges - water revenue						-	-	94 832	104 831	-	111 113	117 766	124 817
Service charges - sanitation revenue						-	-	54 114	54 543	-	57 815	61 218	64 907
Service charges - refuse removal						-	-	36 872	37 177	-	42 727	50 828	53 878
Service charges - other						-	-	-	-	-	-	-	-
Rental of facilities and equipment						-	-	4 439	4 984	-	5 119	5 311	5 518
Capital expenditure excluding capital grant funding						-	-	111 843	107 821	-	111 667	142 944	141 279
Cash receipts from ratepayers	18(1)a					-	-	665 480	699 783	-	755 131	803 887	850 028
Ratepayer & Other revenue	18(1)a					-	-	703 752	739 859	-	769 063	818 588	865 503
Change in consumer debtors (current and non-current)						-	-	81 944	83 523	-	10 609	9 804	10 768
Operating and Capital Grant Revenue	18(1)a					-	-	165 909	189 292	-	151 047	162 136	187 675
Capital expenditure - total	20(1)(vi)					-	-	148 066	150 402	-	141 997	172 480	
Capital expenditure - renewal	20(1)(vi)					-	-	34 082	31 527	-	41 396	64 613	51 796
Supporting benchmarks													
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%	5.4%	
DoRA operating grants total MFY									82 313	87 535	94 493		
DoRA capital grants total MFY									32 464	32 671	50 891		
Provincial operating grants									33 669	40 506	34 377		
Provincial capital grants									2 000	1 000	2 000		
District Municipality grants									-	-	-		
Total gazetted/advised national, provincial and district grants									150 446	161 712	181 761		
Average annual collection rate (arrears inclusive)													
DoRA operating													
Finance Management									1 550	1 550	1 550		
Local Government Equitable Share									73 141	80 389	87 081		
Equitable share - Special contr. Councillors									5 331	5 596	5 862		
EPWP Incentive									2 291	-	-		
									82 313	87 535	94 493		
DoRA capital													
Municipal Infrastructure Grant (MIG)									24 464	25 671	26 944		
National Electrification Programme									8 000	7 000	23 947		
									32 464	32 671	50 891		
Trend													
Change in consumer debtors (current and non-current)			-	-	-	-	-	10 609	9 804	10 768	-	-	

Total Operating Revenue		-	-	-	854 012	914 330	914 330	-	918 346	981 228	1 030 543
Total Operating Expenditure		-	-	-	874 094	890 762	890 762	-	920 153	979 395	1 033 509
Operating Performance Surplus/(Deficit)		-	-	-	(20 083)	23 568	23 568	-	(1 807)	1 833	(2 965)
Cash and Cash Equivalents (30 June 2012)									296 322		
Revenue											
% Increase in Total Operating Revenue			0.0%	0.0%	0.0%	7.1%	0.0%	(100.0%)	0.4%	6.8%	5.0%
% Increase in Property Rates Revenue			0.0%	0.0%	0.0%	2.3%	0.0%	(100.0%)	6.1%	6.0%	6.0%
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	3.3%	0.0%	(100.0%)	2.5%	6.0%	6.0%
% Increase in Property Rates & Services Charges			0.0%	0.0%	0.0%	3.9%	0.0%	(100.0%)	4.6%	6.8%	6.0%
Expenditure											
% Increase in Total Operating Expenditure			0.0%	0.0%	0.0%	1.9%	0.0%	(100.0%)	3.3%	6.4%	5.5%
% Increase in Employee Costs			0.0%	0.0%	0.0%	(3.6%)	0.0%	(100.0%)	12.1%	7.4%	7.7%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	(0.8%)	0.0%	(100.0%)	3.9%	7.8%	7.9%
Average Cost Per Budgeted Employee Position (Remuneration)			0	27 697 3363					23 287 5 1894		
Average Cost Per Councillor (Remuneration)			0	0					0		
R&M % of PPE		0.0%	0.0%	0.0%	4.1%	4.3%	4.3%		4.8%	4.9%	4.9%
Asset Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	7.0%	6.0%	6.0%		7.0%	8.0%	7.0%
Debt Impairment % of Total Billable Revenue		0.0%	0.0%	0.0%	5.1%	5.8%	5.8%	0.0%	4.5%	4.3%	4.1%
Capital Revenue											
Internally Funded & Other (R'000)		-	-	-	105 343	101 318	101 318	-	96 067	102 944	96 279
Borrowing (R'000)		-	-	-	6 500	6 503	6 503	-	15 600	40 000	45 000
Grant Funding and Other (R'000)		-	-	-	36 223	42 581	42 581	-	30 330	29 536	46 396
Internally Generated funds % of Non Grant Funding	0.0%	0.0%	0.0%	94.2%	94.0%	94.0%	0.0%	86.0%	72.0%	68.1%	
Borrowing % of Non Grant Funding	0.0%	0.0%	0.0%	5.8%	6.0%	6.0%	0.0%	14.0%	28.0%	31.9%	
Grant Funding % of Total Funding	0.0%	0.0%	0.0%	24.5%	28.3%	28.3%	0.0%	21.4%	17.1%	24.7%	
Capital Expenditure											
Total Capital Programme (R'000)		-	-	-	148 066	150 402	150 402	-	141 997	172 480	187 675
Asset Renewal		-	-	-	34 082	31 527	31 527	31 527	41 396	64 613	51 796
Asset Renewal % of Total Capital Expenditure	0.0%	0.0%	0.0%	23.0%	21.0%	21.0%	0.0%	29.2%	37.5%	27.6%	
Cash											
Cash Receipts % of Rate Payer & Other	0.0%	0.0%	0.0%	94.6%	94.6%	94.6%	0.0%	98.2%	98.2%	98.2%	
Cash Coverage Ratio	-	-	-	0	0	0	-	0	0	0	0
Borrowing											
Credit Rating (2009/10)								0			
Capital Charges to Operating	0.0%	0.0%	0.0%	0.8%	0.7%	0.7%	0.0%	0.8%	1.0%	1.3%	
Borrowing Receipts % of Capital Expenditure	0.0%	0.0%	0.0%	6.6%	6.0%	6.0%	0.0%	14.0%	28.0%	31.9%	
Reserves											
Surplus/(Deficit)		-	-	-	34 382	84 764	84 764	-	64 085	71 834	72 471
Free Services											
Free Basic Services as a % of Equitable Share	0.0%	0.0%	0.0%	2.6%	3.4%	3.4%		3.4%	3.3%	3.2%	
Free Services as a % of Operating Revenue (excl operational transfers)	0.0%	0.0%	0.0%	9.1%	8.3%	8.3%		8.7%	8.7%	8.7%	
High Level Outcome of Funding Compliance											
Total Operating Revenue		-	-	-	854 012	914 330	914 330	-	918 346	981 228	1 030 543
Total Operating Expenditure		-	-	-	874 094	890 762	890 762	-	920 153	979 395	1 033 509
Surplus/(Deficit) Budgeted Operating Statement		-	-	-	(20 083)	23 568	23 568	-	(1 807)	1 833	(2 965)
Surplus/(Deficit) Considering Reserves and Cash Backing		-	-	-	34 382	84 764	84 764	-	64 085	71 834	72 471
MTREF Funded (1) / Unfunded (0)	15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

The above table indicates that the 2017/18 MTREF budget is funded as per Section 18 of the Municipal Finance Management Act.

SOURCES OF FUNDING

Rates, tariffs and other charges

Please refer to Annexure A with the total Rates, Tariffs and other sundry charges for the 2017/18 financial year.

New and Unspent Borrowing

Table SA 17 provides an indication, based on the new borrowings included in the budget for the MTREF period, of the overall non-current and current situation regarding loans. The Municipality no longer finance computer hardware via finance leases.

WC043 Mossel Bay - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Parent municipality							
Long-Term Loans (non-annuity)		27 684	27 688	27 688	37 194	66 513	97 125
Local registered stock		221	100	100	278	286	295
Financial Leases		282	385	385	6	–	–
Municipality sub-total	1	28 188	28 173	28 173	37 478	66 799	97 420
Total Borrowing	1	28 188	28 173	28 173	37 478	66 799	97 420

Investments

Table SA 15 provides the investment particulars by type, whilst Table SA 16 provides the investments by maturity. It is clear from this that all investments are short –term and actually refers to cash and cash equivalents.

WC043 Mossel Bay - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<u>Parent municipality</u>							
Deposits - Bank		222 000	305 000	305 000	295 000	260 000	220 000
Negotiable Certificates of Deposit - Banks		24 000	24 000	24 000	36 000	48 000	60 000
Municipality sub-total	1	246 000	329 000	329 000	331 000	308 000	280 000
Consolidated total:		246 000	329 000	329 000	331 000	308 000	280 000

WC043 Mossel Bay - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
ABSA BANK - 2076398083		9 Months	Fixed Deposit	NO	Fixed	8.68%	n/a	n/a	13 July 2017	31 855	93	(31 948)		-
INVESTEC - JB929777		8 Months	Fixed Deposit	NO	Fixed	8.60%	n/a	n/a	20 July 2017	29 343	118	(26 461)		-
ABSA BANK - 2076504133		8 Months	Fixed Deposit	NO	Fixed	8.60%	n/a	n/a	16 August 2017	41 941	443	(42 384)		-
NED BANK - 037881005807/000153		8 Months	Fixed Deposit	NO	Fixed	8.71%	n/a	n/a	15 September 2017	15 612	275	(15 887)		-
NED BANK - 037881005807/000155		8 Months	Fixed Deposit	NO	Fixed	8.68%	n/a	n/a	20 September 2017	15 564	293	(15 856)		-
NED BANK - 037881005807/000154		9 Months	Fixed Deposit	NO	Fixed	8.76%	n/a	n/a	17 October 2017	25 972	654	(26 626)		-
NED BANK - 037881005807/000156		9 Months	Fixed Deposit	NO	Fixed	8.78%	n/a	n/a	15 November 2017	15 494	498	(15 992)		-
NED BANK - 037881005807/000157		9 Months	Fixed Deposit	NO	Fixed	8.67%	n/a	n/a	22 November 2017	15 456	517	(15 973)		-
NED BANK - 037881005807/000158		8 Months	Fixed Deposit	NO	Fixed	8.73%	n/a	n/a	01 December 2017	30 768	1 105	(31 873)		-
NED BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	7.16%	n/a	n/a	27 January 2018	20 298	828	(21 126)		-
NED BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.76%	n/a	n/a	18 February 2018	20 235	1 118	(21 354)		-
INVESTEC BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.67%	n/a	n/a	15 March 2018	10 043	613	(10 656)		-
INVESTEC BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.89%	n/a	n/a	13 April 2018		994	(15 994)	15 000	-
INVESTEC BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.79%	n/a	n/a	17 May 2018		1 004	(16 004)	15 000	-
NED BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.95%	n/a	n/a	15 June 2018		667	(10 667)	10 000	-
NED BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.73%	n/a	n/a	14 July 2018		922		15 000	15 922
INVESTEC BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.89%	n/a	n/a	22 July 2018		1 218		20 000	21 218
FNB - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.82%	n/a	n/a	10 August 2018		1 395		25 000	26 395
INVESTEC BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.79%	n/a	n/a	13 September 2018		491		10 000	10 491
NED BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.95%	n/a	n/a	21 October 2018		1 322		35 000	36 322
INVESTEC BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.91%	n/a	n/a	11 November 2018		644		20 000	20 644
NED BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.99%	n/a	n/a	23 November 2018		458		15 000	15 458
ABSA - New Projected		8 Months	Fixed Deposit	NO	Fixed	9.00%	n/a	n/a	02 December 2018		264		10 000	10 264
ABSA - New Projected		8 Months	Fixed Deposit	NO	Fixed	9.01%	n/a	n/a	08 December 2018		454		20 000	20 454
NED BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.94%	n/a	n/a	18 January 2019		287		15 000	15 287
INVESTEC BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.96%	n/a	n/a	23 January 2019		349		20 000	20 349
INVESTEC BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	9.00%	n/a	n/a	13 February 2019		163		15 000	15 163
INVESTEC BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.94%	n/a	n/a	14 March 2019		37		10 000	10 037
NED BANK - New Projected		9 Months	Fixed Deposit	NO	Fixed	8.96%	n/a	n/a	23 March 2019		17		35 000	35 017
ABSA - New Projected		8 Months	Fixed Deposit	NO	Fixed	9.00%	n/a	n/a	02 December 2018		264		10 000	10 264
ABSA - New Projected		8 Months	Fixed Deposit	NO	Fixed	9.01%	n/a	n/a	08 December 2018		454		20 000	20 454
ABSA - 4076628783		5 Yrs	Promissory Note	NO	Fixed	10.65%	n/a	n/a	14 July 2020	26 560	3 194		12 000	41 754
Municipality sub-total										296 141		(318 801)	347 000	345 493
TOTAL INVESTMENTS AND INTEREST	1									296 141		(318 801)	347 000	345 493

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

Grant Allocations

The first portion of table SA 18 provides particulars of all operating grants that the Municipality will receive, whilst the second portion provides the capital grants. All VAT claimed on capital projects has been included in the operating portion. Table SA 18 reconciles to the relevant gazette.

Operating Grant Revenue

WC043 Mossel Bay - Supporting Table SA18 Transfers and grant receipts

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:										
Local Government Equitable Share		49 364	61 451	66 363	73 353	73 353	73 353	82 313	87 535	94 493
Finance Management		47 196	54 705	63 673	70 874	70 874	70 874	78 472	85 985	92 943
Municipal Systems Improvement		1 300	1 450	1 450	1 475	1 475	1 475	1 550	1 550	1 550
Electricity Demand Side Management		868	934	930	–	–	–	–	–	–
EPWP Incentive		3 658	704	310	1 004	1 004	1 004	2 291	–	–
Integrated National Electrification Programme								–	–	–
Other transfers/grants [insert description]								–	–	–
Provincial Government:		44 859	32 170	8 412	50 363	56 516	56 516	33 884	40 741	34 632
Integrated housing		42 996	26 457	2 071	41 477	47 351	47 351	25 500	31 820	25 000
Community Development Workers		55	46	39	56	56	56	56	56	56
Library services		1 041	3 989	6 033	6 925	6 925	6 925	7 813	8 270	8 741
Subsidy - Housing Emergency Kits		302	1 231	1 528	1 528	1 528	1 528	180	200	220
Subsidy - Newsletters		21	18	20	33	33	33	35	35	35
Housing Trust Fund					–	–	–	–	–	–
Thusong Service Centre Grant			143	41	165	165	165	–	–	100
Mossel bay Sediment Supply Study Grant			243	104	–	60	60	–	–	–
Maintenance & Construction of Transport								–	–	–
Infrastructure		35	42	35	59	59	59	60	–	–
Financial Management Support Grant		409			–	220	220	–	–	–
Financial Management Capacity Building Grant					120	120	120	240	360	480
Greenest Municipality Competition				70		–	–	–	–	–
District Municipality:		–	1 072	35	–	–	–	–	–	–
<i>Disaster Recovery Fund</i>					–	–	–	–	–	–
Other grant providers:		705	499	1 295	1 636	1 636	1 636	200	–	–
SETA		236			700	700	700			
Public Contributions		469	499	1 295	936	936	936	200	–	–
Total Operating Transfers and Grants	5	94 928	95 192	76 104	125 353	131 506	131 506	116 397	128 276	129 125

Capital Grant Revenue

<u>Capital Transfers and Grants</u>		27 284	36 618	31 596	33 839	33 839	33 839	32 464	32 671	50 891
National Government:										
Municipal Infrastructure Grant (MIG)		19 940	22 531	23 407	23 004	23 004	23 004	24 464	25 671	26 944
EPWP Incentive		2 240	1 140	1 189	835	835	835	–	–	–
Energy Efficiency & Demand Side Management			342	–	–	–	–	–	–	–
National Electrification Programme		5 082	5 796	7 000	10 000	10 000	10 000	8 000	7 000	23 947
Department of Mineral & Energy		22	6 809	–	–	–	–	–	–	–
Municipal System Improvement Grant								–	–	–
Municipal Disaster Recovery Grant							–	–	–	–
Other capital transfers/grants [insert desc]							–	–	–	–
Provincial Government:		17 175	16 312	15 455	7 456	4 982	4 982	2 000	1 000	2 000
Integrated housing		16 830	15 431	13 168	5 200	2 726	2 726	–	–	–
Community Development Workers		10	24	33	–	–	–	–	–	–
Library services			248	2 083	2 210	2 210	2 210	–	–	–
Thusong Service Centre Grant			79	170	46	46	46	–	–	–
Maintenance & Construction of Transport Infrastructure		105	400			–	–	–	–	–
Greenest Municipality Competition			130			–	–	–	–	–
RSEP / VPUU						–	1 000	1 000	1 000	2 000
Development of Sport and Recreation facilities						–	200	–	–	–
Fire service capacity building grant						–	800	–	–	–
Other		230				–	–	–	–	–
District Municipality:		462	994	1 511	–	–	–	–	–	–
<i>Disaster Recovery Fund</i>		462	994	1 511	–	–	–	–	–	–
Other grant providers:		10 097	1 617	7 007	2 100	2 100	2 100	1 680	1 680	1 680
<i>Public Contributions</i>		10 097	1 617	7 007	2 100	2 100	2 100	1 680	1 680	1 680
Total Capital Transfers and Grants	5	55 019	55 541	55 569	43 395	40 921	40 921	36 144	35 351	54 571
TOTAL RECEIPTS OF TRANSFERS & GRANTS		149 947	150 733	131 673	168 747	172 427	172 427	152 541	163 627	183 696

Section 10 - Expenditure on allocations and grant programmes

Table SA 19 provide the expenditure for both capital and operational linked to the program. These amounts include the VAT portion that is claimed and recognised as own revenue, where applicable.

Operating Grant Expenditure

WC043 Mossel Bay - Supporting Table SA19 Expenditure on transfers and grant programme

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:										
Local Government Equitable Share		49 253	60 913	66 321	73 353	73 353	73 353	82 313	87 535	94 493
Finance Management		47 196	54 705	63 673	70 874	70 874	70 874	78 472	85 985	92 943
Municipal Systems Improvement		1 280	1 450	1 450	1 475	1 475	1 475	1 550	1 550	1 550
Electricity Demand Side Management		776	934	930	–	–	–	–	–	–
EPWP Incentive		3 120	0	0	–	–	–	–	–	–
Integrated National Electrification Programme		704	268	268	1 004	1 004	1 004	2 291	–	–
Other transfers/grants [insert description]								–	–	–
Provincial Government:		47 665	15 357	11 075	50 363	66 897	66 897	33 884	40 741	34 632
Integrated housing		45 971	10 367	4 768	41 477	56 973	56 973	25 500	31 820	25 000
Community Development Workers		48	46	39	56	56	56	56	56	56
Library services		1 041	3 989	6 033	6 925	6 925	6 925	7 813	8 270	8 741
Subsidy - Housing Emergency Kits		302	508	3	1 528	2 248	2 248	180	200	220
Subsidy - Newsletters		21	18	20	33	33	33	35	35	35
Housing Trust Fund					–	–	–	–	–	–
Thusong Service Centre Grant			143	41	165	165	165	–	–	100
Mossel bay Sediment Supply Study Grant			243	104	–	60	60	–	–	–
Maintenance & Construction of Transport Infrastructure		35	42	35	59	59	59	60	–	–
Financial Management Support Grant		245	–	–	220	220	220	–	–	–
Financial Management Capacity Building Grant				120	120	120	120	240	360	480
Greenest Municipality Competition				32	38	38	38	–	–	–
District Municipality:		–	1 201	35	–	–	–	–	–	–
Disaster Recovery Fund			1 201	35	–	–	–	–	–	–
Other grant providers:		1 378	1 282	1 624	1 636	1 785	1 785	200	–	–
SETA		804	862	831	700	700	700	–	–	–
Public Contributions		574	420	793	936	1 085	1 085	200	–	–
Total operating expenditure of Transfers and Grants:		98 295	78 753	79 054	125 353	142 035	142 035	116 397	128 276	129 125

Capital Grant expenditure

<u>Capital expenditure of Transfers and Grants</u>		23 912	30 421	33 936	33 839	33 840	33 840	32 464	32 671	50 891
National Government:		17 497	22 531	25 747	23 004	23 004	23 004	24 464	25 671	26 944
Municipal Infrastructure Grant (MIG)		1 957	1 140	1 189	835	835	835	–	–	–
EPWP Incentive		342	–	–	–	–	–	–	–	–
Energy Efficiency & Demand Side Management		5 796	7 000	10 000	10 000	10 000	10 000	8 000	7 000	23 947
National Electrification Programme		4 439	20	612	–	1	1	–	–	–
Department of Mineral & Energy		–	–	–	–	–	–	–	–	–
Municipal System Improvement Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–	–	–
Provincial Government:		15 116	10 128	19 803	7 456	14 684	14 684	2 000	1 000	2 000
Integrated housing		14 764	9 247	19 210	5 200	10 734	10 734	–	–	–
Community Development Workers		9	24	33	–	–	–	–	–	–
Library services		248	389	2 210	3 904	3 904	3 904	–	–	–
Thusong Service Centre Grant		79	170	46	46	46	46	–	–	–
Maintenance & Construction of Transport Infrastructure		400	–	–	–	–	–	–	–	–
Greenest Municipality Competition		105	130	–	–	–	–	1 000	1 000	2 000
RSEP / VPUU		–	–	–	–	–	–	200	–	–
Development of Sport and Recreation facilities		–	–	–	–	–	–	800	–	–
Fire service capacity building grant		–	–	–	–	–	–	–	–	–
Other		238	–	–	–	–	–	–	–	–
District Municipality:		462	994	1 337	–	19	19	–	–	–
<i>Disaster Recovery Fund</i>		462	994	1 337	–	19	19	–	–	–
Other grant providers:		21 451	1 617	7 181	2 100	2 100	2 100	1 680	1 680	1 680
<i>Public Contributions</i>		21 451	1 617	7 181	2 100	2 100	2 100	1 680	1 680	1 680
Total capital expenditure of Transfers and Grants		60 941	43 160	62 256	43 395	50 642	50 642	36 144	35 351	54 571
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		159 236	121 913	141 311	168 747	192 677	192 677	152 541	163 627	183 696

Section 11 - Transfers and grants made by the municipality

Table SA 21 provides detail information on all transfers and grants made by the Municipality.

WC043 Mossel Bay - Supporting Table SA21 Transfers and grants made by the municipality

Description R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash Transfers to other Organs of State							
Cash Transfers to organs of state	3	2 164	2 164	2 164	2 193	2 303	2 441
Total Cash Transfers To Other Organs Of State:		2 164	2 164	2 164	2 193	2 303	2 441
Cash Transfers to Organisations							
Cash Transfers to Organisations		1 000	1 000	1 000	1 200	1 282	1 374
Total Cash Transfers To Organisations		1 000	1 000	1 000	1 200	1 282	1 374
Cash Transfers to Groups of Individuals							
Cash Transfers to Households		784	730	730	757	803	852
Total Cash Transfers To Groups Of Individuals:		784	730	730	757	803	852
TOTAL CASH TRANSFERS AND GRANTS	6	3 948	3 894	3 894	4 150	4 387	4 667
Groups of Individuals							
Non-cash Groups of Individuals	5	1 528	352	352	180	200	220
Total Non-Cash Grants To Groups Of Individuals:		1 528	352	352	180	200	220
TOTAL NON-CASH TRANSFERS AND GRANTS		1 528	352	352	180	200	220
TOTAL TRANSFERS AND GRANTS	6	5 476	4 245	4 245	4 330	4 587	4 887

Section 12 - Councillor Allowances and employee benefits

DISCLOSURE OF SALARIES, ALLOWANCES AND BENEFITS

Table SA 23 provides the detail information on the salaries, allowances & benefits of all political office bearers, councillors and senior managers of the Municipality.

WC043 Mossel Bay - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	674 512					674 512
Chief Whip		–	–					–
Executive Mayor		1	837 530					837 530
Deputy Executive Mayor		1	674 512					674 512
Executive Committee		5	3 168 791					3 168 791
Total for all other councillors		19	4 892 270					4 892 270
Total Councillors	8	27	10 247 615	–	–			10 247 615
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	824 439	147 973	120 000	84 296		1 176 708
Chief Finance Officer		1	1 046 676	189 039	102 000	187 280		1 524 995
Director: Corporate Services		1	1 031 763	185 907	120 000	111 476		1 449 147
Director: Community Services		1	861 027	182 165	120 000	96 936		1 260 128
Director: Technical Services		1	1 273 809	239 136	102 000	134 583		1 749 528
Director: Planning and Integrated Services		1	1 041 185	237 380	108 000	115 551		1 502 116
<i>List of each official with packages >= senior manager</i>								
Deputy Town Treasurer		1	832 056	186 040	132 090	69 338		1 219 524
Manager: Strategic Services		1	858 280	2 019	48 000	75 694		983 993
Total Senior Managers of the Municipality	8,10	8	7 769 234	1 369 661	852 090	875 155		10 866 140
A Heading for Each Entity	6,7							
List each member of board by designation								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	35	18 016 849	1 369 661	852 090	875 155		21 113 754

SUMMARY OF COUNCILLOR AND STAFF BENEFITS

Table SA 22 provides a summary of all the benefits to councillors and staff.

WC043 Mossel Bay - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Councillors (Political Office Bearers plus Other)	1	D	E	F	G	H	I
Basic Salaries and Wages		5 158	7 413	7 413	6 702	7 105	7 566
Pension and UIF Contributions		1 136	–	–	478	514	554
Medical Aid Contributions		1 136	–	–	–	–	–
Motor Vehicle Allowance		1 136	2 273	2 273	2 461	2 461	2 461
Cellphone Allowance		597	616	616	606	642	684
Housing Allowances		1 136	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–
Sub Total - Councillors		10 301	10 301	10 301	10 248	10 722	11 266
% increase	4	–	–	–	(0.5%)	4.6%	5.1%
Senior Managers of the Municipality	2						
Basic Salaries and Wages		7 049	6 071	6 071	6 937	7 464	8 047
Pension and UIF Contributions		1 072	887	887	1 016	1 092	1 178
Medical Aid Contributions		–	–	–	–	–	–
Overtime		–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–
Other benefits and allowances	3	72	12	12	13	14	14
Payments in lieu of leave		1 431	1 431	1 431	1 517	1 623	1 753
Long service awards		1 305	1 305	1 305	1 383	1 480	1 599
Post-retirement benefit obligations	6	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		10 930	9 706	9 706	10 866	11 674	12 590
% increase	4	–	(11.2%)	–	12.0%	7.4%	7.9%
Other Municipal Staff							
Basic Salaries and Wages		151 156	145 229	145 229	165 379	177 944	191 814
Pension and UIF Contributions		27 333	26 216	26 216	29 060	31 240	33 676
Medical Aid Contributions		13 071	12 065	12 065	15 745	16 926	18 247
Overtime		7 279	8 944	8 944	7 690	8 220	8 925
Performance Bonus		12 345	11 266	11 266	13 175	14 163	15 268
Motor Vehicle Allowance	3	4 292	4 630	4 630	4 892	5 181	5 592
Cellphone Allowance	3	456	514	514	515	549	586
Housing Allowances	3	3 096	1 659	1 659	1 851	1 989	2 145
Other benefits and allowances	3	9 591	10 446	10 446	10 407	11 070	11 767
Payments in lieu of leave		1 431	1 431	1 431	1 528	1 635	1 766
Long service awards		1 305	1 305	1 305	1 383	1 480	1 599
Post-retirement benefit obligations	6	12 849	12 849	12 849	13 880	14 768	15 854
Sub Total - Other Municipal Staff		244 204	236 556	236 556	265 506	285 168	307 237
% increase	4	–	(3.1%)	–	12.2%	7.4%	7.7%
Total Parent Municipality		265 435	256 563	256 563	286 620	307 563	331 093
		–	(3.3%)	–	11.7%	7.3%	7.7%
TOTAL SALARY, ALLOWANCES & BENEFITS		276 365	266 269	266 269	297 486	319 237	343 683
% increase	4	–	(3.7%)	–	11.7%	7.3%	7.7%
TOTAL MANAGERS AND STAFF	5,7	266 064	255 968	255 968	287 238	308 515	332 418

It is clear from above that the salary bill of the Municipality have increased from the adjustment budget to the 2017/18 budget by 11.7 per cent. This is more than inflation due to notch increases, new positions and the fact that the medical aid contributions are not limited to normal salaries increases. A salary increase of 7.53 per cent has been provided for as from the 1 July 2017.

SUMMARY OF PERSONNEL NUMBERS

Table SA 24 provides a summary of the personnel numbers.

WC043 Mossel Bay - Supporting Table SA24 Summary of personnel numbers

Number	Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		27	27							
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	7		7	7		6	7		7
Other Managers	7	26	24	-	24	23		25	24	
Professionals		31	29	-	31	29	-	30	29	-
Finance		16	15		14	14		15	15	
Spatial/town planning		4	3		4	3		4	4	
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		11	11		12	11		10	9	
Technicians		252	223	5	234	223	22	305	281	-
Finance		12	6	5	15	15	5	17	17	
Spatial/town planning		13	10		12	11	1	25	20	-
Information Technology		3	3		3	3	1	3	3	
Roads		24	23		25	24		35	30	
Electricity		27	26		28	27		35	34	
Water		38	35		32	27		45	43	
Sanitation										
Refuse		14	14		15	15		25	22	
Other		121	106		104	101	15	120	112	
Clerks (Clerical and administrative)		110	95		98	98		292	291	15
Service and sales workers		46	33	15	41	36		41	36	
Skilled agricultural and fishery workers		47	47		41	41		41	41	
Craft and related trades		42	40		62	62		62	62	
Plant and Machine Operators		374	351		185	185		185	183	
Elementary Occupations					206	194		206	195	
TOTAL PERSONNEL NUMBERS	9	962	869	27	929	891	28	1 194	1 142	22
% increase					(3.4%)	2.5%	3.7%	28.5%	28.2%	(21.4%)
Total municipal employees headcount	6, 10				79	79	5			
Finance personnel headcount	8, 10				14	13	2			
Human Resources personnel headcount	8, 10									

VACANT POSITIONS TO BE FILLED

The following positions are currently vacant, budget provision has been made due to the fact that the positions are essential for service delivery and it was in the 2017/18 budget.

NEW POSTS-MUNICIPAL MANAGER				
GRADE	JOB DESCRIPTION	SCALE	PERIOD	AMOUNT
3435367	Student (Municipal Court)	C62	6 months	R 12 381
3435369	Relief (General Assistant Municipal Court)	T3	2 months	R 14 719
3435365	Student (Legal Advisor)	C62	6 months	R 12 381
				R 39 481

NEW POSTS - CORPORATE SERVICES				
GRADE	JOB DESCRIPTION	SCALE	PERIOD	AMOUNT
3435548	Office Manager: Executive Mayor	T11	12 months	R 330 355
3435549	Call Centre Operator	T5	12 months	R 149 741
3435550	Call Centre Operator	T5	12 months	R 149 741
3435551	Call Centre Operator	T5	12 months	R 149 741
3434949	Clerk (Investigations)	T6	12 months	R 173 021
3435086	Marketing (Thusong) Media	T11	12 months	R 330 355
3435320	Student	C62	12 months	R 25 089
3435332	Student	C62	12 months	R 25 089
3435323	Student	C62	12 months	R 25 089
3435265	Student	C62	12 months	R 25 089
8000105	Student	C62	12 months	R 25 089
3435238	Student	C62	12 months	R 25 089
3435278	Student	C62	12 months	R 25 089
3435307	Student	C62	12 months	R 25 089
3435309	Student	C62	12 months	R 25 089
3435303	Student	C62	12 months	R 25 089
				R 1 533 844

NEW POSTS - FINANCIAL SERVICES				
GRADE	JOB DESCRIPTION	SCALE	PERIOD	AMOUNT
3435545	Student (Income)	C62	4 months	R 8 254
3435546	Student (Income)	C62	4 months	R 8 254
3435547	Student (Income)	C62	4 months	R 8 254
3435372	Relief Clerk (Income)	T5	8 months	R 66 279
3435379	Relief (SCM)	T6	4 months	R 39 127
3435107	Clerk (Buyer - Quotations under R30 000)	T6	6 months	R 86 586
3435384	Relief (Creditors)	C62	3 months	R 29 345
C60566	Relief Salaries	C62	3 months	R 29 345
3434730	Clerk (Budget Office)	T6	12 months	R 173 021
				R 448 465

NEW POSTS - PLANNING AND INTEGRATED SERVICES

GRADE	JOB DESCRIPTION	SCALE	PERIOD	AMOUNT
3435131	Senior Administrative Officer	T12	10 months	R 325 525
3435130	Conservation Officer	T10	8 months	R 181 633
3434960	Cashier/Clerk (Building Control)	T6	8 months	R 118 626
3435411	Relief (Building Control)	T6	3 months	R 29 345
3435554	Small Plant Operator	T4	10 months	R 116 324
3435058	Storeman/Carpenter	T7	10 months	R 172 654
3434959	Town Planning Assistant	T7	8 months	R 140 495
3435061	Foreman - GBR	T11	8 months	R 226 874
				R 1 311 476

NEW POSTS - TECHNICAL SERVICES

GRADE	JOB DESCRIPTION	SCALE	PERIOD	AMOUNT
3435334	Relief (Secretary)	T7	3 months	R 35 477
3435360	Sampler (Laboratory)	T5	12 months	R 149 741
3435189	Learner Process Controller (Waste Water Regional)	T5	3 months	R 35 346
3435335	Intern (Water and Sanitation)	C64	12 months	R 73 754
3435337	Relief (Secretary Water and Sanitation)	T6	2 months	R 19 563
3435349	Relief Worker (Desalination Plant and RO Plant)	T2	1 month	R 7 187
3435345	Relief (General Worker - Artisan Mechanic)	T5	1 month	R 8 285
3435347	Handyman (Mechanical Services)	T6	12 months	R 173 021
3435346	Relief (General Worker Fitters)	T5	2 months	R 16 570
3435114	Electrical Attendant (Pump Electrical Maintenance)	T4	12 months	R 138 068
3435350	Relief Clerk (Electrical Services)	T6	3 months	R 29 345
3435352	Intern (Electrical Maintenance West)	C64	12 months	R 73 754
3434606	Artisan Assistant (Electrical Maintenance West)	T5	3 months	R 35 347
				R 795 458

NEW POSTS - COMMUNITY SERVICES				
GRADE	JOB DESCRIPTION	SCALE	PERIOD	AMOUNT
3435445	Relief Clerk (Motor Vehicle Registration)	T6	6 months	R 58 690
3435446	Student (Vehicle Registration)	C62	2 months	R 4 127
3435441	Relief Clerk (Driving Licenses)	T6	4 months	R 39 127
3435442	Student (Driving Licenses)	C62	2 months	R 4 127
3435180	General Worker (Level II) Facilities	T2	12 months	R 132 650
3435495	Relief General Worker (Community Halls)	T2	2 months	R 14 374
3435500	Student (Community Halls)	C62	2 months	R 4 127
3435501	Relief Clerk (Community Halls)	T6	2 months	R 19 563
3435502	Relief Cleaner (Point Caravan Park)	T3	1 month	R 7 359
3435506	Student (Point Caravan Park)	C62	1 month	R 2 064
3435508	Relief Clerk (Point Caravan Park)	T5	2 months	R 16 570
3435490	Relief Library Aid (Brandwacht Library)	T4	1 month	R 7 535
3435476	Relief library Aid (Ruiterbos)	T4	1 month	R 7 535
3435492	Relief Library Aid (Kwanonqaba Library)	T4	1 month	R 7 535
3435494	Relief Library Aid (Sonskynvallei Library)	T4	1 month	R 7 535
3435474	Relief Library Aid (Buisplaas)	T4	1 month	R 7 535
3435453	Student (MSB Library)	C62	2 months	R 4 127
3435467	ICT Cadet (Library Services)	C41	12 months	R 174 682
3435477	Library Assistant (Herbertsdale)	T6	12 months	R 173 021
3435479	Relief Library Aid (Herbertsdale)	T4	1 month	R 7 535
3435485	Relief Library Aid (Thusong Library)	T4	2 months	R 15 070
3435510	Relief Worker (Parks, Beautification and beaches MSB)	T3	2 months	R 14 719
3435520	Relief Worker (Harry Giddy Park)	T2	1 month	R 7 187
3435522	Relief Worker (Cemeteries)	T3	1 month	R 7 359
3435516	Relief Worker (Parks Maintenance)	T3	2 months	R 14 719
3435518	Relief Worker (Parks Maintenance Water Truck)	T3	1 month	R 7 359
3435530	Relief Worker (sport & recreation D'Almeida)	T3	2 months	R 14 719
3434820	General Worker/General Assistant (Transfer Station)	T2	10 months	R 111 751

NEW POSTS - COMMUNITY SERVICES				
GRADE	JOB DESCRIPTION	SCALE	PERIOD	AMOUNT
3435423	Relief Worker (Waste Management)	T2	6 months	R 43 122
3435437	Relief Cleaner (Waste Management)	T3	6 months	R 44 157
3435418	Student (Fire & Disaster Management Services)	C62	1 month	R 2 064
3435415	Student (Director Community Services)	C62	1 month	R 2 064
3435416	Relief Secretary (Director Community Services)	T7	1 month	R 11 826
3435469	Relief Library Assistant (Friemersheim)	T5	1 month	R 8 285
343426	Supervisor (Driver) Refuse	T7	12 months	R 204 813
				R 1 209 032

GRAND TOTAL R5 337 756

VACANT POSTS 2017/2018 - M1

TASK GRADE	GRADE NUMBER	OCCUPATION	VOTE	DESCRIPTION	BUDGET
14	126002	Legal Advisor	11126	Court	R 593 108
5	200051	Security Guard	12200	Corporate Services	R 149 741
9	3434947	Safety Inspector	12222	Human Resources	R 254 029
13	800044	Snr Accountant	13300	Budget office	R 431 645
11	800045	Admin Officer (quotations)	13372	SCM	R 330 355
12	3435348	Technician	14488	Desalination & RO Plant	R 385 929
8	201006	Clerk	15549	Community Halls	R 227 915
5	205016	Learner Fire Fighter	15560	Fire Brigade	R 149 741
4	701113	Electrical Attendant	16614	Electrical	R 138 068
7	701124	Handyman	16614	Housing	R 204 813
10	401004	Building Inspector	17762	Town Planning	R 283 012
GRAND TOTAL					R 3 148 356

VAKANTE POSTE 2017/2018 - M2

TASK GRADE	GRADE NUMBER	OCCUPATION	VOTE	DESCRIPTION	BUDGET
5	405105	Artisan Assistant (Mechanical)	14478	Sewerage	R 149 741
4	405136	Artisan Assistant (Water)	14487	Water	R 138 068
2	604103	General Worker	15552	Refuse	R 132 650
2	604168	General Worker	15552	Refuse	R 132 650
3	204102	General Assistant - only 3 months	15593	Library	R 135 334
4	701131	Electrical Attendant	16614	Street Lights	R 138 068
4	701134	Electrical Assistant	16614	Electrical	R 138 068
4	701112	Electric Attendant	16614	Electrical	R 138 068
5	701114	Artisan Assistant (Electrical)	16614	Electrical	R 149 741
5	701300	Artisan Assistant (Mechanical)	16624	Fleet Manager	R 149 741
4	404190	Small Plant Operator	17768	Streets	R 138 068
4	404189	Small Plant Operator (Roads)	17768	Streets	R 138 068
4	406110	Artisan Assistant (Bricklayer)	17768	Streets	R 138 068
Grand Total					R 1 816 333

Section 13 - Monthly targets for revenue, expenditure and cash flow

BUDGETED MONTHLY REVENUE AND EXPENDITURE (MUNICIPAL VOTE)

Table SA 26 provides the monthly budgeted revenue and expenditure for the operational budget per Municipal Votes.

WC043 Mossel Bay - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		500	736	1 201	2 048	587	2 020	749	763	717	847	951	4 767	15 884	16 683	17 633
Vote 2 - CORPORATE SERVICES		73	87	107	128	123	278	83	66	83	149	100	329	1 605	3 465	2 817
Vote 3 - FINANCIAL SERVICES		112 754	3 545	2 862	4 728	3 861	419	3 094	2 316	4 646	2 656	3 750	2 927	147 556	155 934	164 776
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		132 774	40 535	40 538	46 200	43 202	49 247	41 575	41 886	42 522	41 127	41 092	55 742	616 441	659 677	717 162
Vote 5 - COMMUNITY SERVICES		7 251	5 010	7 668	8 619	5 965	6 460	7 111	18 202	9 652	7 123	12 870	23 792	119 724	126 973	133 841
Vote 6 - PLANNING & INTEGRATED SERVICES		1 739	2 083	5 323	6 471	7 166	4 430	2 753	4 039	4 547	3 949	4 389	4 709	51 599	52 167	47 204
Total Revenue by Vote		255 092	51 996	57 698	68 195	60 904	62 853	55 365	67 271	62 166	55 851	63 152	92 267	952 810	1 014 899	1 083 434
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		3 675	2 280	3 045	3 857	4 481	3 682	2 604	2 464	2 437	2 377	2 940	3 165	37 006	39 125	41 599
Vote 2 - CORPORATE SERVICES		4 273	4 180	4 992	4 000	4 385	5 643	4 393	3 727	3 807	4 102	5 743	24 547	73 792	77 587	82 905
Vote 3 - FINANCIAL SERVICES		3 512	3 490	4 814	3 368	3 723	4 061	3 509	3 353	3 179	3 317	4 150	4 361	44 838	47 558	50 891
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		11 009	47 786	48 628	33 829	34 630	37 002	32 821	35 445	30 465	31 962	34 151	75 590	453 317	482 514	515 409
Vote 5 - COMMUNITY SERVICES		9 680	12 387	13 426	12 748	14 088	17 712	14 051	18 742	12 423	12 637	16 681	39 055	193 630	203 820	215 289
Vote 6 - PLANNING & INTEGRATED SERVICES		5 213	6 669	10 819	11 489	13 506	13 072	8 996	10 151	10 567	8 513	10 320	8 253	117 569	128 790	127 416
Total Expenditure by Vote		37 363	76 792	85 723	69 290	74 813	81 172	66 376	73 882	62 879	62 907	73 985	154 971	920 153	979 395	1 033 509
Surplus/(Deficit) before assoc.		217 728	(24 796)	(28 025)	(1 095)	(13 909)	(18 319)	(11 011)	(6 611)	(712)	(7 056)	(10 833)	(62 704)	32 657	35 504	49 926
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	217 728	(24 796)	(28 025)	(1 095)	(13 909)	(18 319)	(11 011)	(6 611)	(712)	(7 056)	(10 833)	(62 704)	32 657	35 504	49 926

BUDGETED MONTHLY REVENUE AND EXPENDITURE (STANDARD CLASSIFICATION)

Table SA 27 provides the monthly budgeted revenue and expenditure for the operational budget per standard classification.

WC043 Mossel Bay - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand																	
Revenue - Functional																	
<i>Governance and administration</i>		113 692	4 524	4 344	7 070	5 037	2 673	4 120	3 384	5 707	3 748	4 944	8 149	167 392	178 877	188 069	
Executive and council		435	664	1 130	1 981	526	1 957	660	716	676	805	907	4 726	15 183	15 938	16 841	
Finance and administration		113 256	3 860	3 214	5 088	4 511	716	3 460	2 668	5 031	2 943	4 037	3 423	152 209	162 938	171 228	
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
<i>Community and public safety</i>		1 731	2 688	5 594	5 527	4 278	3 811	2 476	3 271	5 404	3 081	2 795	3 884	44 540	47 818	42 706	
Community and social services		564	740	770	900	955	221	528	321	2 396	242	190	780	8 608	9 138	9 688	
Sport and recreation		1 135	1 727	1 237	578	(2)	428	528	342	1 119	811	585	383	8 872	6 050	5 605	
Public safety		15	44	199	132	182	43	66	44	140	81	92	137	1 175	391	1 976	
Housing		18	177	3 388	3 917	3 143	3 119	1 354	2 564	1 749	1 947	1 927	2 583	25 885	32 239	25 437	
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
<i>Economic and environmental services</i>		3 215	(77)	2 614	3 217	3 875	1 495	2 460	14 019	3 293	2 972	9 291	15 295	61 669	60 130	63 180	
Planning and development		1 310	1 409	1 019	974	846	908	517	716	588	682	934	192	10 094	10 336	10 949	
Road transport		1 904	(1 486)	1 595	2 244	3 029	587	1 943	13 303	2 705	2 290	8 356	15 103	51 574	49 794	52 231	
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
<i>Trading services</i>		136 454	44 861	45 146	52 381	47 715	54 874	46 309	46 597	47 762	46 050	46 122	64 938	679 210	728 074	789 480	
Energy sources		39 947	32 857	32 293	33 291	32 823	35 460	30 371	30 227	30 732	30 589	30 986	32 925	392 498	414 852	456 467	
Water management		15 583	8 626	9 192	11 537	11 024	11 211	11 614	11 914	12 156	10 810	10 464	15 918	140 050	146 477	156 802	
Waste water management		77 260	(830)	(692)	1 859	287	2 755	(174)	296	139	139	118	7 520	88 461	98 917	103 923	
Waste management		3 664	4 209	4 354	5 694	3 581	5 448	4 497	4 533	4 578	4 513	4 554	8 575	58 201	67 829	72 288	
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Revenue - Functional		255 092	51 996	57 698	68 195	60 904	62 853	55 365	67 271	62 166	55 851	63 152	92 267	952 810	1 014 899	1 083 434	
Expenditure - Functional																	
<i>Governance and administration</i>		11 200	9 673	12 810	11 078	12 630	13 168	9 999	9 508	9 623	9 476	12 795	32 193	154 154	162 953	174 237	
Executive and council		4 386	2 716	3 041	3 168	3 859	3 369	2 786	2 804	2 819	2 853	3 422	2 868	38 090	40 369	42 943	
Finance and administration		6 814	6 727	9 167	6 671	7 486	8 530	6 944	6 515	6 553	6 486	8 975	29 046	109 914	116 075	124 312	
Internal audit		–	230	603	1 239	1 284	1 269	269	189	251	137	399	279	6 150	6 509	6 982	
<i>Community and public safety</i>		6 201	7 506	11 956	12 155	12 033	15 058	10 265	11 111	9 911	9 651	10 910	9 006	125 763	138 155	138 330	
Community and social services		1 502	1 692	1 872	1 732	1 857	2 074	1 599	1 579	1 674	1 648	2 128	1 678	21 037	22 524	24 166	
Sport and recreation		2 645	3 124	3 425	3 508	3 770	5 205	4 418	4 287	3 649	3 469	3 684	3 633	44 817	47 257	50 190	
Public safety		1 551	1 969	2 442	2 038	2 362	3 782	2 286	1 884	2 088	1 950	2 371	2 459	27 180	28 949	30 957	
Housing		504	721	4 216	4 877	4 044	3 997	1 963	3 361	2 501	2 584	2 726	1 235	32 729	39 424	33 018	
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
<i>Economic and environmental services</i>		5 671	7 394	7 800	7 676	10 402	10 348	8 102	12 599	9 067	7 052	10 585	30 549	127 245	133 106	139 593	
Planning and development		1 457	1 835	1 857	1 706	1 873	1 981	1 671	1 623	1 677	1 606	2 145	1 826	21 257	22 538	23 990	
Road transport		3 980	5 237	5 543	5 639	8 142	7 850	6 048	10 646	6 982	5 113	7 998	28 109	101 288	105 554	110 233	
Environmental protection		234	322	400	331	387	516	383	330	408	333	442	614	4 701	5 015	5 370	
<i>Trading services</i>		13 770	51 813	52 954	37 971	39 534	41 975	37 137	40 416	34 062	36 148	39 220	82 721	507 720	539 595	575 379	
Energy sources		3 291	38 771	36 351	24 556	24 342	24 491	23 573	23 710	20 244	22 391	22 436	53 487	317 644	341 243	367 048	
Water management		4 701	5 346	8 198	5 334	6 272	7 199	5 288	7 099	6 384	5 665	6 881	13 430	81 796	85 485	89 801	
Waste water management		3 649	4 464	5 094	4 914	5 281	6 465	5 001	5 526	4 650	4 720	5 786	9 604	65 155	67 559	70 903	
Waste management		2 129	3 232	3 310	3 167	3 638	3 820	3 274	4 082	2 784	3 372	4 116	6 200	43 125	45 308	47 627	
Other		521	406	203	410	215	623	872	248	215	579	475	502	5 271	5 586	5 970	
Total Expenditure - Functional		37 363	76 792	85 723	69 290	74 813	81 172	66 376	73 882	62 879	62 907	73 985	154 971	920 153	979 395	1 033 509	
Surplus/(Deficit) before assoc.		217 728	(24 796)	(28 025)	(1 095)	(13 909)	(18 319)	(11 011)	(6 611)	(712)	(7 056)	(10 833)	(62 704)	32 657	35 504	49 926	
Share of surplus/ (deficit) of associate		1	217 728	(24 796)	(28 025)	(1 095)	(13 909)	(18 319)	(11 011)	(6 611)	(712)	(7 056)	(10 833)	(62 704)	32 657	35 504	49 926
Surplus/(Deficit)		1	217 728	(24 796)	(28 025)	(1 095)	(13 909)	(18 319)	(11 011)	(6 611)	(712)	(7 056)	(10 833)	(62 704)	32 657	35 504	49 926

BUDGETED MONTHLY REVENUE AND EXPENDITURE (PER SOURCE / PER TYPE)

Table SA 25 provides the monthly budgeted revenue per source and expenditure per type for the operational budget.

WC043 Mossel Bay - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Revenue By Source																
Property rates		110 053	(32)	(7)	(18)	93	(2)	36	30	0	37	38	(27)	110 198	116 810	123 819
Service charges - electricity revenue		39 802	32 292	31 489	31 436	30 927	34 114	29 616	29 654	29 230	29 499	29 773	29 737	377 569	400 266	424 327
Service charges - water revenue		15 219	7 385	7 660	7 720	8 440	7 809	10 169	10 723	9 870	8 991	8 469	8 658	111 113	117 766	124 817
Service charges - sanitation revenue		76 851	(2 251)	(2 281)	(2 377)	(1 589)	(1 515)	(1 673)	(1 429)	(1 636)	(1 543)	(1 686)	(1 056)	57 815	61 218	64 907
Service charges - refuse revenue		3 438	3 439	3 562	3 472	3 024	3 017	3 749	3 805	3 823	3 769	3 780	3 847	42 727	50 828	53 878
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		563	404	335	418	659	472	363	389	396	361	306	451	5 119	5 311	5 518
Interest earned - external investments		2 411	3 357	2 470	4 365	3 460	239	2 838	1 855	4 332	2 205	3 407	1 760	32 700	34 175	35 724
Interest earned - outstanding debtors		124	130	90	272	100	209	106	(298)	68	226	262	395	1 684	1 693	1 686
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 379	(2 135)	783	834	770	(50)	981	12 684	977	1 088	6 985	13 493	37 789	38 214	38 645
Licences and permits		98	86	89	95	85	65	101	95	97	88	92	84	1 076	1 149	1 228
Agency services		469	414	426	478	437	322	466	380	398	372	428	427	5 016	5 267	5 530
Transfers and subsidies		1 663	4 817	8 495	16 258	7 098	15 739	5 724	6 723	8 195	6 213	6 144	29 513	116 583	128 465	129 316
Other revenue		2 898	3 201	2 657	1 552	333	1 269	1 097	1 308	1 395	1 430	1 545	273	18 957	20 067	21 148
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		254 970	51 108	55 768	64 505	53 834	61 690	53 573	65 919	57 144	52 738	59 542	87 555	918 346	981 228	1 030 543
Expenditure By Type																
Employee related costs		18 296	21 170	22 808	21 535	22 181	26 973	20 405	20 205	19 932	19 998	26 218	38 332	278 053	298 637	321 765
Remuneration of councillors		833	833	837	840	840	840	803	803	1 019	938	833	829	10 248	10 722	11 266
Debt impairment		–	–	–	–	–	–	–	5 131	–	–	1 670	24 699	31 500	31 815	32 133
Depreciation & asset impairment		6 083	6 083	6 083	6 083	6 083	6 083	6 083	6 083	6 083	6 083	6 083	6 083	72 993	72 993	72 994
Finance charges		(8)	–	25	24	14	1 449	–	–	–	20	–	1 872	3 396	3 565	3 779
Bulk purchases		460	35 748	32 368	19 766	20 402	20 101	20 654	19 463	17 322	18 799	18 437	48 386	271 908	293 241	316 263
Other materials		3 076	3 816	9 959	7 887	8 262	7 872	4 526	7 434	6 104	5 648	6 548	6 738	77 870	87 446	83 787
Contracted services		2 860	5 824	8 541	7 857	11 099	12 469	9 833	9 187	9 556	7 663	8 554	11 923	105 365	109 073	115 983
Transfers and subsidies		642	218	93	546	53	601	840	140	126	536	374	162	4 330	4 587	4 887
Other expenditure		5 122	3 099	5 010	4 752	5 878	4 785	3 230	5 400	2 729	3 222	5 157	15 134	63 518	66 289	69 568
Loss on disposal of PPE		–	–	–	–	1	–	1	37	8	–	112	815	973	1 027	1 084
Total Expenditure		37 363	76 792	85 723	69 290	74 813	81 172	66 376	73 882	62 879	62 907	73 985	154 971	920 153	979 395	1 033 509
Surplus/(Deficit)		217 607	(25 684)	(29 955)	(4 785)	(20 979)	(19 482)	(12 803)	(7 963)	(5 734)	(10 169)	(14 443)	(67 416)	(1 807)	1 833	(2 965)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122	888	1 930	3 690	7 070	11 162	1 792	1 352	5 022	3 113	3 610	4 712	34 464	33 671	52 891
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		217 728	(24 796)	(28 025)	(1 095)	(13 909)	(18 319)	(11 011)	(6 611)	(712)	(7 056)	(10 833)	(62 704)	32 657	35 504	49 926
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	217 728	(24 796)	(28 025)	(1 095)	(13 909)	(18 319)	(11 011)	(6 611)	(712)	(7 056)	(10 833)	(62 704)	32 657	35 504	49 926

References

BUDGETED MONTHLY CAPITAL EXPENDITURE (MUNICIPAL VOTE)

Table SA 28 provides the monthly budgeted capital budget per municipal votes. It also provides the split between multi and single year expenditure.

WC043 Mossel Bay - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description R thousand	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Multi-year expenditure to be appropriated	1															
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		-	-	200	6 890	4 600	1 850	6 850	1 880	4 140	4 565	3 750	2 713	37 438	45 966	47 140
Vote 5 - COMMUNITY SERVICES		-	-	-	1 500	-	-	1 200	500	-	1 000	1 912	0	6 112	700	-
Vote 6 - PLANNING & INTEGRATED SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	200	8 390	4 600	1 850	8 050	2 380	4 140	5 565	5 662	2 713	43 550	46 666	47 140
Single-year expenditure to be appropriated																
Vote 1 - MUNICIPAL MANAGER		3	9	240	10	3	104	7	5	4	5	204	-	591	-	-
Vote 2 - CORPORATE SERVICES		-	29	770	497	119	745	705	337	117	212	266	589	4 384	6 353	5 450
Vote 3 - FINANCIAL SERVICES		-	-	6	38	3	16	59	-	73	19	46	16	276	25	25
Vote 4 - TECHNICAL & ELECTRICITY SERVICES		-	100	1 640	1 340	520	5 070	9 315	2 680	1 780	5 925	7 740	3 000	39 110	50 351	60 593
Vote 5 - COMMUNITY SERVICES		100	-	15	341	1 145	1 551	1 527	656	31	126	30	800	6 323	8 591	10 225
Vote 6 - PLANNING & INTEGRATED SERVICES		522	727	4 918	1 889	8 075	2 900	7 458	2 335	6 072	4 105	4 105	4 657	47 762	60 493	64 243
Capital single-year expenditure sub-total	2	624	865	7 588	4 115	9 865	10 386	19 071	6 012	8 077	10 391	12 390	9 062	98 446	125 814	140 535
Total Capital Expenditure	2	624	865	7 788	12 505	14 465	12 236	27 121	8 392	12 217	15 956	18 052	11 775	141 997	172 480	187 675

BUDGETED MONTHLY CAPITAL EXPENDITURE (STANDARD CLASSIFICATION)

Table SA 29 provides the monthly budgeted capital budget per municipal votes. It also provides the split between multi and single year expenditure.

WC043 Mossel Bay - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		3	38	1 015	545	125	865	771	341	194	235	516	605	5 251	6 378	5 475
Executive and council		3	9	240	10	3	104	7	5	4	5	204	–	591	–	–
Finance and administration		–	29	775	535	122	761	764	337	190	231	312	605	4 660	6 378	5 475
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		100	–	15	1 726	350	46	2 607	806	31	1 126	1 942	800	9 550	8 486	9 625
Community and social services		–	–	–	1 175	–	10	1 510	60	16	1 000	30	–	3 801	665	100
Sport and recreation		–	–	15	500	165	30	60	710	15	–	1 912	(0)	3 408	5 219	2 987
Public safety		100	–	–	51	185	6	1 037	36	–	126	–	800	2 342	2 602	6 538
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		372	727	2 418	1 589	7 475	1 900	4 178	2 235	3 782	3 850	1 500	4 657	34 683	51 544	51 643
Planning and development		72	–	25	150	2 000	300	250	2 065	–	3 100	200	3 000	11 162	30 148	30 157
Road transport		300	727	2 393	1 439	5 475	1 600	3 928	170	3 782	750	1 300	1 657	23 521	21 396	21 486
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		150	100	4 340	8 645	6 515	9 405	19 565	5 010	8 210	10 745	14 095	5 713	92 493	106 051	120 913
Energy sources		–	100	200	2 940	1 550	1 870	6 590	2 460	4 390	1 405	3 000	1 018	25 523	24 678	39 497
Water management		–	–	–	115	795	1 505	120	350	–	–	–	28 591	31 476	40 658	27 162
Waste water management		150	–	2 540	1 490	850	4 430	9 855	180	2 790	2 730	6 695	900	32 610	39 910	53 654
Waste management		–	–	1 600	4 100	3 320	1 600	3 000	2 020	1 030	6 610	4 400	(24 795)	2 885	805	600
Other		–	–	–	–	–	20	–	–	–	–	–	–	20	20	20
Total Capital Expenditure - Functional	2	624	865	7 788	12 505	14 465	12 236	27 121	8 392	12 217	15 956	18 052	11 775	141 997	172 480	187 675
Funded by:																
National Government		–	–	2 543	4 500	2 010	1 700	6 083	500	2 983	3 475	2 897	1 787	28 477	28 659	44 641
Provincial Government		–	377	–	–	–	–	500	175	–	–	–	800	1 853	877	1 754
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	377	2 543	4 500	2 010	1 700	6 583	675	2 983	3 475	2 897	2 587	30 330	29 536	46 396
Public contributions & donations		–	–	300	–	100	600	–	80	–	100	400	100	1 680	1 680	1 680
Borrowing		–	–	–	–	2 000	3 000	–	2 000	–	5 000	–	3 600	15 600	40 000	45 000
Internally generated funds		624	488	4 945	8 005	10 355	6 936	20 538	5 637	9 234	7 381	14 756	5 488	94 387	101 264	94 599
Total Capital Funding		624	865	7 788	12 505	14 465	12 236	27 121	8 392	12 217	15 956	18 052	11 775	141 997	172 480	187 675

BUDGETED MONTHLY CASH FLOWS

Table SA 30 provides the monthly budgeted cash flow of revenue per source and expenditure per type.

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash Receipts By Source																
Property rates	108 928	(32)	(7)	(18)	92	(2)	35	29	0	36	37	(27)	109 072	115 617	122 554	
Service charges - electricity revenue	39 173	31 782	30 991	30 939	30 438	33 575	29 148	29 185	28 768	29 033	29 302	29 267	371 601	393 939	417 620	
Service charges - water revenue	14 621	7 094	7 359	7 416	8 108	7 502	9 770	10 301	9 482	8 638	8 136	8 317	106 745	113 136	119 910	
Service charges - sanitation revenue	76 064	(2 228)	(2 257)	(2 352)	(1 573)	(1 499)	(1 656)	(1 415)	(1 620)	(1 527)	(1 669)	(1 046)	57 222	60 590	64 241	
Service charges - refuse revenue	3 423	3 423	3 546	3 457	3 010	3 004	3 732	3 788	3 805	3 752	3 763	3 830	42 534	50 598	53 634	
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Rental of facilities and equipment	563	404	335	418	659	472	363	389	396	361	306	451	5 119	5 311	5 518	
Interest earned - external investments	2 411	3 357	2 470	4 365	3 460	239	2 838	1 855	4 332	2 205	3 407	1 760	32 700	34 175	35 724	
Interest earned - outstanding debtors	124	130	90	272	100	209	106	(298)	68	226	262	395	1 684	1 693	1 686	
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Fines, penalties and forfeits	1 379	(2 135)	783	834	770	(50)	981	12 684	977	1 088	6 985	13 493	37 789	38 214	38 645	
Licences and permits	98	86	89	95	85	65	101	95	97	88	92	84	1 076	1 149	1 228	
Agency services	469	414	426	478	437	322	466	380	398	372	428	427	5 016	5 267	5 530	
Transfer receipts - operational	1 663	4 817	8 495	16 258	7 098	15 739	5 724	6 723	8 195	6 213	6 144	29 513	116 583	128 465	129 316	
Other revenue	2 898	3 201	2 657	1 552	333	1 269	1 097	1 308	1 395	1 430	1 545	273	18 957	20 067	21 148	
Cash Receipts by Source	251 815	50 315	54 976	63 714	53 015	60 846	52 705	65 026	56 294	51 916	58 738	86 738	906 098	968 220	1 016 755	
Other Cash Flows by Source																
Transfer receipts - capital	122	888	1 930	3 690	7 070	1 162	1 792	1 352	5 022	3 113	3 610	4 712	34 464	33 671	52 891	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	954	954	1 011	1 072	
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	15 600	15 600	40 000	45 000	
Increase (decrease) in consumer deposits	91	91	91	91	91	91	91	91	91	91	91	91	1 088	1 142	1 199	
Decrease (increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Decrease (increase) other non-current receivables	8	8	8	8	8	8	8	8	8	8	8	8	100	100	100	
Decrease (increase) in non-current investments	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(12 000)	(12 000)	(12 000)	
Total Cash Receipts by Source	251 035	50 302	56 006	66 502	59 184	61 108	53 596	65 477	60 415	54 129	61 447	107 103	946 304	1 032 144	1 105 017	

BUDGETED MONTHLY CASH FLOWS (Continued)

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19
Cash Payments by Type															
Employee related costs	18 694	21 631	23 305	22 004	22 664	27 560	20 850	20 645	20 366	20 434	26 789	39 167	284 108	305 052	331 022
Remuneration of councillors	833	833	837	840	840	840	803	803	1 019	938	833	829	10 248	10 722	11 266
Finance charges	(8)	–	25	24	14	1 445	–	–	–	20	–	1 867	3 387	3 557	3 771
Bulk purchases - Electricity	460	35 748	32 368	19 766	20 402	20 101	20 654	19 463	17 322	18 799	18 437	48 386	271 908	293 241	316 263
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	3 076	3 816	9 959	7 887	8 262	7 872	4 526	7 434	6 104	5 648	6 548	6 738	77 870	87 446	83 787
Contracted services	2 860	5 824	8 541	7 857	11 099	12 469	9 833	9 187	9 556	7 663	8 554	11 923	105 365	109 073	115 983
Transfers and grants - other municipalities	642	218	93	546	53	601	840	140	126	536	374	162	4 330	4 587	4 887
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	(600)	–
Other expenditure	5 855	3 543	5 727	5 433	6 720	5 470	3 693	6 174	3 120	3 683	5 896	17 302	72 615	75 020	76 619
Cash Payments by Type	32 413	71 614	80 855	64 357	70 055	76 359	61 199	63 845	57 613	57 721	67 429	126 372	829 831	888 097	943 596
Other Cash Flows/Payments by Type															
Capital assets	624	865	7 788	12 505	14 465	12 236	27 121	8 392	12 217	15 956	18 052	11 775	141 997	172 480	187 675
Repayment of borrowing	–	–	–	–	–	2 150	–	–	–	–	–	2 150	4 300	6 691	9 894
Total Cash Payments by Type	33 037	72 479	88 643	76 861	84 520	90 745	88 320	72 237	69 830	73 678	85 482	140 298	976 128	1 067 268	1 141 165
NET INCREASE/(DECREASE) IN CASH HELD	217 999	(22 176)	(32 637)	(10 359)	(25 335)	(29 638)	(34 724)	(6 760)	(9 415)	(19 549)	(24 035)	(33 195)	(29 824)	(35 124)	(36 148)
Cash/cash equivalents at the month/year begin:	326 146	544 145	521 968	489 331	478 973	453 637	424 000	389 276	382 515	373 100	353 551	329 516	326 146	296 322	261 198
Cash/cash equivalents at the month/year end:	544 145	521 968	489 331	478 973	453 637	424 000	389 276	382 515	373 100	353 551	329 516	296 322	261 198	225 050	

Section 14 - Contracts having future budgetary implications

Table SA 33 provides a summary of contracts that will pose budgetary implications beyond the MTREF period.

WC043 Mossel Bay - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework			Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Total Contract Value
				Total	Original Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20						
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Long-term Investment - ABSA Bank		636	1 923	3 201	4 479	5 993								16 231
Banking services - Standard Bank		-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Plaza Aquada		-	-	-	-	-	-	-	-	-	-	-	-	-
Loan - DBSA		30 000	-	-	-	-	-	-	-	-	-	-	-	30 000
Loan - ABSA		4 800	-	-	-	-	-	-	-	-	-	-	-	4 800
Lease De Bakke Santos - Colloseum		-	1 248	1 323	1 402	1 486	1 576	1 670	1 770	1 877	1 989	2 108	2 235	18 685
Contract 3 etc														-
Total Operating Revenue Implication		35 436	3 171	4 524	5 881	7 479	1 576	1 670	1 770	1 877	1 989	2 108	2 235	69 716
Expenditure Obligation By Contract	2													
Long-term Investment - ABSA Bank		-	-	-	-	-	-	-	-	-	-	-	-	-
Banking services - Standard Bank		8 897	1 579	-	-	-	-	-	-	-	-	-	-	10 476
Lease Plaza Aquada		41	66	71	76	81	87	93	100	107	114	38	-	874
Loan - DBSA		10 271	2 063	1 871	1 679	1 491	1 295	1 103	912	722	528	336	215	22 485
Loan - ABSA		462	414	367	321	272	225	178	131	83	10	-	-	2 462
Lease De Bakke Santos - Colloseum		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc														-
Total Operating Expenditure Implication		19 209	4 169	2 356	2 122	1 893	1 655	1 421	1 189	959	725	384	215	36 297
Capital Expenditure Obligation By Contract	2													
Long-term Investment - ABSA Bank		12 000	12 000	12 000	12 000	12 000	-	-	-	-	-	-	-	60 000
Banking services - Standard Bank		-	-	-	-	-	-	-	-	-	-	-	-	-
Lease Plaza Aquada		-	-	-	-	-	-	-	-	-	-	-	-	-
Loan - DBSA		8 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	30 000
Loan - ABSA		547	547	547	547	547	547	547	547	547	547	547	547	5 472
Lease De Bakke Santos - Colloseum		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc														-
Total Capital Expenditure Implication		20 000	14 547	14 547	14 547	14 547	2 547	2 547	2 547	2 547	2 547	2 547	2 000	95 472
Total Parent Expenditure Implication		39 209	18 716	16 903	16 669	16 440	4 202	3 969	3 736	3 506	3 272	2 931	2 215	131 769

Section 15 - Annual budgets and service delivery agreements – other external mechanisms

Table SA 32 indicates that the Municipality do not have any external mechanisms performing service delivery on behalf of the Municipality.

WC043 Mossel Bay - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
NONE					

Section 16 - Annual budgets and service delivery and budget implementation plans - Directorates

In terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), the Executive Mayor must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan (SDBIP) is approved by the Mayor within 28 days after the approval of the budget.

The Mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the SDBIP, are made public no later than 14 days after the approval of the SDBIP. Mossel Bay Municipality's SDBIP for the 2017/18 financial year will therefore be approved by the Mayor 28 days after the approval of the 2017/18 Annual Budget.

A brief executive summary of each department is given below:

Municipal Manager:

Description of services provided:

The Municipal Manager is responsible for promoting good governance; ensuring effective and efficient basic service delivery; ensuring effective and efficient institutional development and transformation; ensuring effective and efficient financial viability and management; promoting participative management; strategic planning; promoting Council's objectives by ensuring tasks are implemented. Legal Services also resorts under the office of the Municipal Manager

Description of Senior management capability and structure:

The staff compliment of the Directorate is as follows:

- 1 Personal assistant to Municipal Manager
- 1 Personal assistant to Executive Mayor
- 1 Executive Official: Strategic Services
- 1 Official: Full time Councillor support
- 7 officials: Legal Services

Alignment of performance objectives to IDP:

100 % alignment with the SDBIP.

Changes to service levels and standards:

No significant changes to report.

Corporate Services:

Description of services provided:

The Directorate is responsible for:

SUPPORT SERVICES which include: The Secretariat- Administration & Council Support, Telephone Services, Typing Services, Archives, Switchboard, Cleaning and Security Services

HUMAN RESOURCES which include: Training & Skills Development, Labour Relations, Employee Assistance, Occupational Health and Safety, Recruitment & Selection, Human Resources Administration and Time and Attendance

CHANGE MANAGEMENT which include: Integrated Development Plan, Employment Equity Performance Management System, Public Participation and Thusong Centre Management

SOCIO-ECONOMIC DEVELOPMENT (SED) which include: Social Welfare, Youth Development, HIV/AIDS, Gender, Disability and Elderly

LED AND TOURISM which includes: Tourism Development, SMME, Rural Development, Bee-Hives, Capacity Building and LED Training.

INFORMATION TECHNOLOGY providing a corporate service to all 370 computer networked users utilising all municipal systems and networking infrastructure to approximately 70 satellite offices as well as doing hardware and software desktop support ensuring an effective and productive working environment.

Description of Senior management capability and structure:

E W Jantjies — B. Econ (HDE) and Local Government Management 111(Cum Laude)
19 Years municipal experience, 7 ½ years as Senior Manager

Alignment of performance objectives to IDP:

100 % align with the SDBIP.

Changes to service levels and standards:

No significant changes to report.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Departmental Capital programme:

Corporate services only 1 % of total Capital budget.

Financial Services:

Description of services provided:

Effective financial management by the directorate and advisory services to all other directorates in this regard. Reduce risk, ensure efficient and effective use of financial resources therefore ensuring sustainability within the financial environment of the Municipality. Ensure clean audit reports.

Description of Senior management capability and structure:

Mr M K Botha – BCom; BCom (Hons) and MBA
35 Years municipal experience, 30 years as Senior Manager.

The staff compliment of the Directorate is as follows:

- Chief Financial Officer
- 1 x Secretary
- 1 x Deputy Town Treasurer (Financial Administration)
- 4 x Section Heads
- 3 x Senior Accountants
- 1 x Assistant Accountant
- 8 x Accountants
- 3 x Administrative Officers
- 2 x Data Operators
- 50 x Clerks

Alignment of performance objectives to IDP:

100 % align with the SDBIP.

Changes to service levels and standards:

No changes were encountered to service levels and standards over the period covered in the MTREF. The Municipality has however adopted a long term financial plan that guide funding requirements by means of the Borrowing, Funding and Reserves policy as well as the Liquidity policy.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Risks to achieving revenue projections:

No major risks expected, apart from the effect that Eskom's load shedding will pose on the consumption figures of electricity.

Future Risks

The implementation of new GRAP standards and more specific the implementation of a Standard Chart of Accounts as prescribed by National Treasury.

Technical Services:

Description of services provided:

The Technical Services Directorate is responsible for the following key functions:-

Electricity and Street Lighting:

Electricity is distributed to approximately 32190 industrial, commercial and domestic customers at voltages ranging between 230V and 66000V. Approximately 10 000 streetlights and floodlights are maintained by the department. Electricity is supplied in accordance with NRS 047 and 048 Standards and the Electricity Regulation Act.

Water and Sanitation:

Water is distributed to approximately 33507 customers and sanitation service is provided to 33994 customers in accordance with the minimum service levels stipulated by DWA.

Technical Support Services:

This department is responsible for the management and operation of the water care sections (water and waste water treatment plants) as well as project management support for the entire municipality.

Mechanical Services:

This department provides managerial and maintenance support for the municipal vehicle fleet and mechanical infrastructure at water and sewer plants/pump stations.

Description of Senior management capability and structure:

Mr. S Naidoo – Pr. Cert. Eng.

31 years municipal experience, 12 years as senior manager.

The staff compliment of the directorate is as follows:-

1 x Director
1 x Secretary
4 x Section Heads
3 x Admin posts
84 x Water & Sanitation
61 x Technical Support Services
60 x Electrical posts
17 x Mechanical posts

Changes to service levels and standards:

Services have been maintained at acceptable levels in accordance with the various legislative requirements.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Alignment with the IDP

All performance objectives are linked to the IDP

A summary of revenue by source and operating and capital expenditure

Refer to the budget.

Risks to achieving revenue projections

The high cost of electricity and energy conservation measures could result in lower consumption and income from sales. The municipality is experiencing an increase in copper theft and vandalism of electrical equipment which has a significant impact on the operating budget.

Description of major features of expenditure

Provision has been made on the operating budget for the operation and maintenance of the desalination a reclamation plant and a sludge dewatering plant.

The departmental capital programme

The directorate is responsible for approximately 40% of the overall capital budget.

Community Services:

Description of Senior management capability and structure:

Ms E Nel BA Law and Political Science, BA Hons Political Science (Cum Laude), BA Hons Sociology (Cum Laude)

11 Years municipal experience, 7 years as Senior Manager.

The staff compliment of the directorate is as follows: -

1 x Director

1 x Executive Secretary

1 x Admin Officer

5 x Sub-Directorate Heads

Sub-Directorate Community Safety – 93 posts

Sub-Directorate Fire and Disaster Management Services – 110 post

Sub-Directorate Horticulture and Recreation - 151 Posts

Sub-Directorate Libraries and Facilities – 80 Posts

Sub-Directorate Waste Management and Pollution Control – 229 Posts

Description of services provided:

The Community Services Directorate is responsible for the following services:

Community Safety:

They are responsible for Law Enforcement (traffic and municipal by-laws), Driver and Learner's Licenses, Motor Vehicle Licensing, Traffic Control, Road Safety Awareness, Accident Investigations and Community Safety.

Fire and Disaster Management Services:

This department's responsibility is amongst others Firefighting and Fire Prevention, Rescue Services, Fire Safety Awareness, Safety Plans, Inspections, Permits, Security Services, Hazmat Incidents, Disaster Management and other emergency services.

Horticulture and Recreation:

The responsibility of 11 Sports Facilities, 10 Cemeteries, approximately 30 Parks, 26 Beaches, including 4 Blue Flag beaches, Municipal Plantation, Deforestation and the municipal cleaning project is vested in this department.

Libraries and Facilities:

This department looks after 14 Libraries, 17 Community Halls and one Resort which are situated in the municipal area including the rural areas.

Waste Management and Pollution Control:

This department looks after Waste Removal, Waste Disposal, Management of Waste Sites, Recycling, Clean-up Campaigns, Awareness, Environmental Protection and Pollution Control, including Noise and Air Quality.

Alignment of performance objectives to IDP:

The Directorate's performance objectives are derived from the IDP and filters down to the SDBIP. The five National Key Performance Areas are included in the IDP.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Departmental Capital programme:

The Directorate is responsible for 16% of the municipality's capital programme. On average an expenditure rate of more than 90% is achieved and maintained.

Planning and Integrated Services:**Description of services provided:**

The Directorate is responsible for planning (spatial planning and development control), valuations, building control (building plan examining, building inspectorate, maintenance of municipal buildings and outdoor advertising), human settlements (housing), environmental management and streets and stormwater.

Description of Senior management capability and structure:

The staff compliment of the Directorate is as follows:

1 x Director
1 x Secretary
1 x Senior Admin Officer
1 x Typist
1 x Sub-Directorate Planning and Valuation – 10 posts
1 x Sub-Directorate Streets and Stormwater – 113 post
1 x Sub-Directorate Building Control - 24 Posts
1 x Sub-Directorate Human Settlements – 14 Posts

Alignment of performance objectives in the IDP:

Directorate's functions are aligned to the 4 Municipal KPA's as stipulated in the IDP, Chapter 6.

Changes to service levels and standards:

No changes were encountered to service levels and standards over the MTREF period.

Past year's performance:

Please refer to the SDBIP and Annual Report.

Risks to achieving revenue projections:

No major risks or shifts in revenue patterns are expected.

Major features of expenditure & Departmental Capital programme:

Major features of expenditure (non-discretionary) are grant allocations for Human Settlement:

- 2017/2018 – R 25,500,000

Section 17 - Measurable performance objectives and indicators

FINANCIAL INDICATORS

Table SA 8 provides a summary of performance indicators and benchmarks.

WC043 Mossel Bay - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Borrowing Management												
Credit Rating												
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.8%	0.7%	0.7%	0.0%	0.8%	1.0%	1.3%	
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.9%	0.9%	0.9%	0.0%	1.0%	1.2%	1.5%	
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	6.8%	6.1%	6.1%	0.0%	14.2%	28.3%	32.2%	
Safety of Capital												
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	29.8%	25.0%	25.0%	0.0%	30.1%	66.5%	117.2%	
Liquidity												
Current Ratio	Current assets/current liabilities	-	-	-	2.0	2.8	2.8	-	2.5	2.2	2.0	
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	2.0	2.8	2.8	-	2.5	2.2	2.0	
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	-	1.4	2.1	2.1	-	1.8	1.5	1.2	
Revenue Management												
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	99.7%	95.1%	95.1%	0.0%	98.3%	98.3%	
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	99.7%	95.1%	95.1%	0.0%	98.2%	98.3%	98.3%	
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	9.6%	9.1%	9.1%	0.0%	10.1%	10.4%	11.0%	
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Creditors Management												
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Creditors to Cash and Investments		0.0%	0.0%	0.0%	47.7%	31.4%	31.4%	0.0%	34.9%	40.0%	46.9%	
Other Indicators												
Electricity Distribution Losses (2)	Total Volume Losses (kW)	21732318	19582468	28793364	20169942	20169942	20169942	20169942	25520628	26000753	26205345	
	Total Cost of Losses (Rand '000)											
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated		8%	7%	10%	7%	10%	10%	8%	8%	8%	
	Total Volume Losses (kL)	888	1 261	1 152	1 384	1 384	1 384	1 384	1 250	1 100	950	
	Total Cost of Losses (Rand '000)											
	% Volume (units purchased and generated less units sold)/units purchased and generated		12%	17%	15%	18%	18%	18%	16%	14%	12%	
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	30.1%	27.1%	27.1%	0.0%	30.3%	30.4%	31.2%	
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	32.4%	29.1%	29.1%		32.4%	32.5%	33.3%	
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	9.2%	9.1%	9.1%		10.3%	10.3%	10.4%	
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	8.6%	8.0%	8.0%	0.0%	8.3%	7.8%	7.4%	
IDP regulation financial viability indicators												
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		-	-	-	19.3	19.3	19.3	-	18.8	18.0	19.1
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	12.6%	12.4%	12.4%	0.0%	13.1%	13.6%	14.2%	
iii. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	-	-	-	3.7	5.4	5.4	-	4.7	3.9	3.2	

PROVIDING CLEAN WATER AND MANAGING WASTE WATER

Mossel Bay Municipality is the Water Service Authority as well as the Water Service Provider.

Mossel Bay Municipality has embarked on the following programmes to improve the overall management and operation of the Purification and Waste Water Treatment plants:



- Although process controllers have been trained and have received the necessary classification certification, this is a continuous challenge.
- The licence applications and registrations for Mossel Bay WWTW and the General Authorisation for the Pinnacle Point WWTW are in the process of being finalised. Feedback from DWA is still required.
- The in-house laboratory service staff must still be expanded to be in accordance with the recognised proficiency testing schemes required for the Blue/Green drop evaluations.

The Water Safety Plan has been revised. There are no major outstanding issues that need to be addressed.

A brief outline of challenges/problems that the municipality is experiencing with regards to the management of drinking water and sewerage.

The municipality is still awaiting certain GA effluent water permits from DWA for Pinnacle Point and the finalising of the License application Mossel Bay WWTW. We strive to improve our water management for both water and waste water but still needs to strengthen our resources to achieve this.

Water losses for a 12 month period from February 2015 to January 2016 are 18.1%. Possible reasons for the water losses are billing inaccuracies, metering inaccuracies and leakages on the water distribution networks.

Mossel Bay Municipality has embarked on the following programmes to improve the overall management and operation of the water distribution networks:

- The municipality continued with the meter replacement program minimising losses through old under-reading meters, continuous bulk water distribution metering and improved water quality to reduce wasteful rinsing of pipe networks. Watermeters older than 10 years are replaced throughout the municipal area, on a continuous basis, as part of the watermeter replacement program. The total number of watermeters replaced during the 2014/2015 financial year were 590.
- Two hundred residential watermeters were fitted with automatic meter reading devices. These automatic meter reading devices will enable the meter readers to obtain readings from the watermeters without the need to physically go to each individual watermeter.
- Water management devices were installed at 180 indigent households to limit the loss of income from indigent consumers that are using water but not paying for the water that was used.
- As the zone metering system is developed, the focus can be specifically directed at any areas with higher losses. Flow metering is done at various reservoirs to identify areas where there are high night flows.

- Old fibre cement water pipes are replaced with PVC pipes.

The aim of these efforts are to reduce these costly losses below the 10% generally accepted for municipalities.

The new desalination plant built with the financial assistance of PetroSA was practically completed ensuring the availability of 10 Mega litre of drinking water, reducing our risk dependency on dam water.

Should the need arise, the PetroSA component of 5 Mega litre per day could also be directed into the municipal supply system. This plant will be placed in Zero mode, allowing a new quota border, permitting town growth.

Outflow from the Hartenbos sewerage can be put through the reclamation plant built to extend the Mossel Bay water availability. The limited outflow could not always comply with the especially high normal standards for the Hartenbos River. Since the plant has been placed into zero production mode, the outflow quality has improved. Due to more stringent limits, the feeding dams to these works will have to be cleaned in future.

The small Friemersheim sewerage treatment plant has been rerouted to the large plant that was previously upgraded to improve outflow standards and only this plant must be upgraded to accommodate inflow from the new housing projects. A new reservoir was constructed at Friemersheim to increase the total storage capacity to 48 hours of average daily demand.

The treated effluent water from the Ruiterbos treatment works was routed to irrigate the community sport fields in Ruiterbos, thereby reducing any enrichment and risks of inflowing water to the Mossel Bay raw water supply system. This plant is in the process of being enlarged.

Groundwater monitoring is required adjacent to all effluent treatment works to measure any possible pollution of ground water.

The raw water supply system via Amy Searle furrow has been abandoned due to risk of health to the water supply to Great Brak.

A high level of blockages occurred in especially the Asla Park and Kwanonqaba area because of items such as disposable nappies finding their way into the system. Vandalism in the form of rocks, stones and other foreign material thrown into manholes also cause problems periodically. The illegal discharge of foreign objects/material into the municipal sewer networks causes unnecessary blockages and adversely impacts on the operation of the Waste Water Treatment Works.

The sewer reticulation networks in certain areas of Mossel Bay are very old and needs to be replaced.

Mossel Bay Municipality has embarked on the following programmes to improve the overall management and operation of the sewer reticulation networks:

- Sewer lines were upgraded from 110 mm to 160 mm by means of pipe cracking in the Asla Park and Kwanonqaba area. The reason for increasing the pipeline diameters is to reduce the number of sewerage blockages that occur in this area due to the small pipe diameters.
- In D'Almeida inaccessible sewer pipelines are systematically being relocated and undersized sewer pipe diameters are simultaneously increased.

The Boggoms Bay town ship must be supplied with a conventional sewer system.

The water and sewer masterplans for Mossel Bay municipality is outdated and needs to be revised.

An outline of the steps the municipality needs to take to address the challenges noted.

The municipality must keep pressure on DWA to finalise effluent water permits.

The municipality has to continue with:

- the meter replacement program;
- the installation of automatic meter reading devices
- the installation of water management devices
- expand continuous bulk water distribution metering
- the replacement of old fibre cement water pipes with PVC pipes; and
- improvement of water quality to reduce wasteful rinsing of pipe networks.

Cleaning of the Hartenbos sewerage plant evaporation pond, irrigation dam and vlei needs to be cleaned in future.

The main Friemersheim sewerage treatment plant has to be enlarged with 150kl/day capacity very soon to accommodate inflow from the new housing projects.

Upgrading of the Mossel Bay WWTW sludge drying beds and dewatering facilities needs urgent upgrading.

The legal processes towards the abandoning of the raw water supply system via Amy Searle furrow has to be finalised.

Ground water measuring systems must be installed around effluent water treatment works.

The expansion of sewer systems to provide residents towards Great Brak must be kept in mind.

The sewer reticulation networks in certain areas of Mossel Bay are very old and needs to be replaced.

The water and sewer masterplans for Mossel Bay municipality is outdated and needs to be revised.

The 2016/17 budget and MTREF allocations proposed/made to fund the above measures.

Substantial amounts of money were earmarked towards roads and storm water services, away from water and sewer projects.

The municipality has to continue with:

- the meter replacement program;
- the installation of automatic meter reading devices
- the installation of water management devices
- expand continuous bulk water distribution metering
- the replacement of old fibre cement water pipes with PVC pipes; and
- improvement of water quality to reduce wasteful rinsing of pipe networks.

Cleaning of the Hartenbos sewerage plant evaporation pond, irrigation dam and vlei is proposed and should be funded from the operational budget.

The main Friemersheim sewerage treatment plant has to be enlarged with 150kl/day capacity very soon to accommodate inflow from the new housing projects.

The largest outstanding projects are:

- The link line from the desalination plant / Langeberg reservoir to the main water reservoirs in Heiderand from where the largest part of the town and densifications are fed.
- The installation of a 800mm diameter pipeline between Little Brak Water Treatment Works and Langeberg reservoir.

The following sewer network related capital projects are proposed:

- Replacement of sewer pipelines between Mossel Bay and Hartenbos
- Midbrak Main Sewer Network
- Refurbish Sewer Lines : D'Almeida
- Replace Sewer lines : Tarka
- Extend Friemersheim sewer network

The following water network related capital projects are proposed:

- Replace Water Network Lines - All Areas
- Extend Friemersheim water network

Upgrade of Water Supply Pipeline from Little Brak WTW to Langeberg Reservoirs



MEASURABLE PERFORMANCE OBJECTIVES

Mossel Bay Municipality uses the Scorecard Model of performance management, which is aimed to measure the performance of the municipality in accordance with the set objectives and key performance areas. The scorecard is reviewed on an annual basis and is populated on a high level objective point of view. These high level objectives are then cascaded into each department's individual Service Delivery and Budget Implementation Plan.

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS				
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	Annual Target Year 1 2017/2018	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Municipal Manager	Effective functioning of council measured in terms of the number of ordinary council meetings per annum	Number of ordinary council meetings per annum	All	#	10	3	2	2	3	10	10	10	10
T.B.D.	Municipal Manager	Effective functioning of the committee system measured by the number of committee meetings per committee per annum	Number of sec 80 committee meetings per committee per annum	All	#	10	3	2	2	3	10	10	10	10

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Municipal Manager	The Top Layer SDBIP is approved by the Mayor within 28 days after the Main Budget has been approved	Top Layer SDBIP approved within 28 days after the Main Budget has been approved	All	#	1	-	-	-	1	1	1	1
T.B.D.	Municipal Manager	Ensuring performance by the timeous development and signing of the Section 57 performance agreements in adherence to the Performance Framework	Number of signed performance agreements of Section 57 managers within 14 days of approval of the SDBIP	All	#	7	7	-	-	-	7	7	7
T.B.D.	Municipal Manager	Evaluate the performance of Section 57 managers in terms of their signed agreements	Number of formal evaluations completed per Section 57 employee	All	#	2	1	-	1	-	2	2	2

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Municipal Manager	Risk based audit plan approved by Audit Committee for 2018	Risk based audit plan approved by February 2018	All	#	1	-	-	1	-	1	1	1
T.B.D.	Municipal Manager	Functional performance audit committee measured by means of meetings where committee dealt with performance reports	Number of meetings	All	#	2	-	1	-	1	2	2	2
T.B.D.	Municipal Manager	The % of the Municipality's capital budget spent on capital projects identified in the IDP, measured as the Total actual Year to Date (YTD) Capital Expenditure/ Total Approved Capital Budget x 100	The percentage (%) of a municipality's capital budget spent on capital projects identified in the IDP for the 2017/18 financial year	All	%	90%	5%	20%	55%	90%	90%	90%	90%

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY				Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS	KPI Target Type-Number (#)/Percentage (%)		SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021	Annual Target Year 5 2021/2022
T.B.D.	Municipal Manager	Operational conditional grant spending measured by the percentage (%) spent	Percentage (%) of the grant spent i.t.o. budget allocations	All	%	100%	15%	30%	60%	95%	100%	95%	95%	95%
T.B.D.	Municipal Manager	Capital conditional grant spending measured by the percentage (%) spent	Percentage (%) of the grant spent i.t.o Budget allocations	All	%	100%	5%	20%	55%	95%	100%	95%	95%	95%
T.B.D.	Municipal Manager	Review and prioritisation of risk register	Reviewed and prioritised risk register	All	#	1	-	-	1	-	1	1	1	1
T.B.D.	Municipal Manager	Compliance with all the relevant legislation tested annually	Zero (0) findings in the Auditor General's report on non-compliance with laws and regulations	All	#	0	-	0	-	-	0	0	0	0

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY				Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS	KPI Target Type-Number (#)/Percentage (%)		SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021	Annual Target Year 5 2021/2022
T.B.D.	Strategic Services	IDP reviewed and approved by Council before the end of June	IDP approved by the end of June annually	All	#	1	-	-	-	1	1	1	1	1
T.B.D.	Strategic Services	Submit final Annual Report and oversight report of council before legislative deadline	Final Annual Report and oversight report of council completed and submitted	All	#	1	-	-	1	-	1	1	1	1
T.B.D.	Strategic Service	No findings raised on audit of Predetermined Objectives	Zero (0) material findings in the Auditor General's audit report on Predetermined Objectives	All	#	0	-	0	-	-	0	0	0	0
T.B.D.	Strategic Services	Completion of the IDP/Budget process with the development and approval of the IDP/Budget process plan by end August annually	# IDP/Budget process plan submitted	All	#	1	1	-	-	-	1	1	1	1

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Strategic Services	Revise and update the Municipal Communication Plan	Revised plan submitted to council by Feb 2018	All	#	1	-	-	1	-	1	1	1
T.B.D.	Financial Services	Financial statements submitted by 31 August	Financial statements submitted to Auditor General	All	#	1	1	-	-	-	1	1	1
T.B.D.	Financial Services	The main budget is approved by Council by the legislative deadline	Approval of Main Budget before the end of June annually	All	#	1	-	-	-	1	1	1	1
T.B.D.	Financial Services	The adjustment budget is approved by Council by the legislative deadline	Approval of Adjustments Budget before the end of February annually	All	#	1	-	-	1	-	1	1	1

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY				Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS	KPI Target Type-Number (#)/Percentage (%)		Annual Target Year 1 2017/2018	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Financial Services	Maintain a Year to Date (YTD) debtors payment percentage of 95% (excluding traffic services)	Payment percentage (%) of debtors over 12 months rolling period	All	%	95%	95%	95%	95%	95%	95%	95%	95%	95%
T.B.D.	Financial Services	Financial Viability measured in terms of Cost coverage ratio for 2016/2017 financial year	Cost coverage ratio calculated as follows: (Available cash at particular time + investments)/ Monthly fixed operating expenditure	All	#	4.4	4.4	-	-	-	4.4	4.4	4.4	4.4
T.B.D.	Financial Services	Financial Viability measured in terms of debt coverage ratio for 2016/2017 financial year	Debt coverage ratio calculated as follows: (Total revenue received - Total grants)/debt service payments due within the year	All	#	117.7	117.7	-	-	-	117.7	117.7	117.7	117.7

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS				
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021	Annual Target Year 5 2021/2022
T.B.D.	Financial Services	Compliance with GRAP to ensure effective capital asset management (PPE; Intangible; Investment Property, Biological and Heritage Assets)	Zero (0) findings in the external Audit report on non-compliance with GRAP	All	#	0	-	0	-	-	0	0	0	0
T.B.D.	Financial Services	Maintaining an acceptable Long Term Debt as a percentage of revenue as set out in the Long Term Financial Plan	Long Term Debt as percentage of revenue: Calculated as Long term Liabilities/Revenue x 100	All	#	20%	-	-	-	20%	20%	20%	20%	20%
T.B.D.	Financial Services	Sound financial management by maintaining an acceptable Acid Test Ratio	Acid Test Ratio: Calculated as Current Assets – Inventory/ Current Liabilities	All	#	2.5	-	-	-	2.5	2.5	2.5	2.5	2.5

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS				
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021	Annual Target Year 5 2021/2022
T.B.D.	Financial Services	Maintain a financially unqualified audit opinion	Financial statements considered free from material misstatements as per Auditor General report	All	#	1	-	1	-	-	1	1	1	1
T.B.D.	Corporate Services	Implementation of the Local Economic Development and Tourism Strategy	Number of LED interventions	All	#	16	4	4	4	4	16	16	16	16
T.B.D.	Corporate Services	The percentage (%) of the municipality's training budget spent, measured as Total Actual Training Expenditure/ Approved Training Budget x 100	Percentage (%) of budget spent on scheduled training within the financial year	All	%	80%	20%	40%	60%	80%	80%	80%	80%	80%

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Corporate Services	The percentage (%) of appointments made in the three highest levels of management which comply with the Employment Equity Plan, measured by Number of appointments in the three highest levels of management, which comply with the Employment Equity targets/ Total appointments made in three highest levels of management x 100.	The percentage (%) of appointments made in the three highest levels of management approved Employment Equity Plan	All	%	50%	50%	50%	50%	50%	50%	50%	50%
T.B.D.	Corporate Services	Monitor the implementation of programs and awareness initiatives held for vulnerable groups in terms of social welfare & poverty alleviation, youth development, Disability and Gender, HIV/ AIDS, the Elderly and Culture	Number of programs conducted for designated vulnerable groups	All	#	80	20	20	20	80	80	80	80

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS				
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021	Annual Target Year 5 2021/2022
T.B.D.	Corporate Services	The number of temporary jobs created through the municipality's local economic development EPWP projects, measured by the number of people temporary employed in the EPWP programmes for the period.	Number of people temporary employed in the EPWP programs.	All	#	500	200	100	100	100	500	500	500	500
T.B.D.	Community Services	Sports fields are maintained measured by the percentage (%) of the maintenance budget spent	Percentage (%) of Sport maintenance budget spent	All	%	90%	10%	35%	60%	90%	90%	90%	90%	90%
T.B.D.	Community Services	Effective maintenance of refuse removal assets i.t.o approved budget	Percentage (%) of waste management maintenance budget spent	All	%	90%	10%	35%	60%	90%	90%	90%	90%	90%

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS				
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021	Annual Target Year 5 2021/2022
T.B.D.	Community Services	Annual Review of the Disaster Management Plan by end November	Plan completed and submitted to Council	All	#	1	-	1	-	-	1	1	1	1
T.B.D.	Community Services	Development of a Safety plan for Mossel Bay	Draft Safety plan submitted to Council by June 2018	All	#	-	-	-	-	1	-	-	-	-
T.B.D.	Community Services	Establishment of new cemetery at Pinnacle Point	Completion of new cemetery by June 2018	All	#	-	-	-	-	1	-	-	-	-

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Community Services	Procurement of specialised vehicles for the Directorate: Community Services	Number of specialised vehicles procured	All	#	-	-	-	-	3	-	-	-
T.B.D.	Community Services	Effective Management of Community Safety Department measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Community Safety department	All	#	95%	10%	35%	60%	95%	95%	95%	95%
T.B.D.	Community Services	Effective Management of Library department measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Library department	All	#	95%	10%	35%	60%	95%	95%	95%	95%

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY				Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS	KPI Target Type-Number (#)/Percentage (%)		Annual Target Year 1 2017/2018	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Community Services	Effective Management of Fire Service measured by percentage (%) of Capital Budget spent	Percentage (%) of approved capital budget spent for Fire Services department	All	#	95%	10%	35%	60%	95%	95%	95%	95%	95%
T.B.D.	Community Services	Provision of free basic refuse removal and solid waste disposal to registered indigent account holders in the Mossel Bay area	Number of indigent account holders receiving free basic refuse removal monthly	All	#	11000	11000	11000	11000	11000	11000	11000	11000	11000
T.B.D.	Community Services	Provision of refuse removal and solid waste disposal to all residential account holders in the Mossel Bay area	Number of formal residential properties for which refuse is removed at least once a week	All	#	32000	32000	32000	32000	32000	32000	32000	32000	32000

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY				Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS	KPI Target Type-Number (#)/Percentage (%)		SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021	Annual Target Year 5 2021/2022
T.B.D.	Planning and Integrated Services	Provision of new valuation role for implementation 1st July 2018	Provision of new valuation role by 30 June 2018	All	#	1	-	-	-	1	1	1	1	1
T.B.D.	Planning and Integrated Services	The maintenance of the Municipal Buildings measured by the percentage (%) of budget spent of the approved budget for Municipal Buildings and Land	Percentage (%) spent of maintenance budget as per approved budget for Municipal Buildings and Land	All	%	90%	10%	25%	60%	90%	90%	90%	90%	90%
T.B.D.	Planning and Integrated Services	Municipal roads capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved roads capital projects as approved budget	All	%	90%	3%	15%	60%	90%	90%	90%	90%	90%
T.B.D.	Planning and Integrated Services	Municipal stormwater capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved stormwater capital projects as approved budget	All	%	90%	3%	15%	60%	90%	90%	90%	90%	90%

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY				Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS	KPI Target Type-Number (#)/Percentage (%)		Annual Target Year 1 2017/2018	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Planning and Integrated Services	Provision of housing opportunities in Sonskynvallei, measured by the percentage (%) of budget spent	Percentage (%) spent of approved budget spent	All	%	90%	3%	15%	50%	90%	90%	90%	90%	90%
T.B.D.	Technical Services	Electricity capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved electricity capital projects	All	%	90%	3%	15%	50%	90%	90%	90%	90%	90%
T.B.D.	Technical Services	Effective management of electricity provisioning systems evaluated i.t.o. electricity losses	Percentage (%) of electricity losses calculated on a twelve month rolling period as kWh sold/kWh purchased	All	%	10%	-	-	-	10%	10%	10%	10%	10%

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY				Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS	KPI Target Type-Number (#)/Percentage (%)		SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021	Annual Target Year 5 2021/2022
T.B.D.	Technical Services	Effective management of water provisioning systems to minimise water losses by implementing measures to reduce water losses	Percentage (%) water losses calculated on a twelve month rolling period as KL billed/KL used	All	%	15%	-	-	-	16%	15%	15%	15%	16%
T.B.D.	Technical Services	Excellent water quality measured by the quality of water as per SANS 241 criteria	Percentage (%) water quality level as per blue drop project as measured annually	All	%	95%	-	-	-	95%	95%	95%	95%	95%
T.B.D.	Technical Services	Waste water capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved budget of sanitation capital projects as per approved budget	All	%	90%	3%	15%	50%	90%	90%	90%	90%	90%

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY				Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS	KPI Target Type-Number (#)/Percentage (%)		SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021	Annual Target Year 5 2021/2022
T.B.D.	Technical Services	Water capital spending measured by the percentage (%) of budget spent	Percentage (%) spent of approved water capital projects as per approved budget	All	%	90%	3%	15%	50%	90%	90%	90%	90%	90%
T.B.D.	Technical Services	Provision of free basic electricity to indigent account holders connected to the municipal electrical infrastructure network	Number of indigent account holders receiving free basic electricity which are connected to the municipal electrical infrastructure network	All	#	10000	10000	10000	10000	10000	10000	10000	10000	10000
T.B.D.	Technical Services	Provision of electricity to formal residential properties connected to the municipal electrical infrastructure network for both credit and prepaid electrical metering	Number of formal residential properties connected to the municipal electrical infrastructure network	All	#	31000	31000	31000	31000	31000	31000	31000	31000	31000

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Technical Services	Provision of electricity to informal residential properties in the designated informal areas which are connected to the municipal electrical infrastructure network for prepaid electrical metering	Number of residential pre-paid meters registered on the Promun Financial system in the designated informal areas that meet agreed service standards	All	#	550	-	-	-	550	550	550	550
T.B.D.	Technical Services	Provision of free basic sanitation services to indigent account holders which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets)	Number of indigent account holders receiving free basic sanitation in terms of Equitable share requirements.	All	#	10000	10000	10000	10000	10000	10000	10000	10000

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Technical Services	Provision of sanitation services to residential properties which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets).	Number of residential properties which are billed for sewerage in accordance with the Promun financial system.	All	#	27000	27000	27000	27000	27000	27000	27000	27000
T.B.D.	Technical Services	Provision of clean piped water to indigent account holders which are connected to the municipal water infrastructure network	Number of indigent account holders receiving free basic water.	All	#	11000	11000	11000	11000	11000	11000	11000	11000

REF	DIRECTORATE	MUNICIPAL PLANNED DELIVERY			Annual Target	Targets 2017/2018				OUTER YEAR TARGETS			
		KEY PERFORMANCE INDICATOR (KPI)	UNIT OF MEASUREMENT	WARDS		KPI Target Type-Number (#)/Percentage (%)	SEP 2017	DEC 2017	MAR 2018	JUN 2018	Annual Target Year 2 2018/2019	Annual Target Year 3 2019/2020	Annual Target Year 4 2020/2021
T.B.D.	Technical Services	Provision of clean piped water to formal residential properties which are connected to the municipal water infrastructure network.	Number of formal residential properties that meet agreed service standards for piped water	All	#	33000	33000	33000	33000	33000	33000	33000	33000
T.B.D.	Technical Services	Provision of clean piped water to informal areas by means of water stand pipes in informal areas which have a water meter attached, and are registered on the Promun financial system.	Number of water meters, measuring water to informal areas through communal taps	All	#	74	74	74	74	74	74	74	74

Section 18 - Legislative compliance status

Compliance with the MFMA requirements has been substantially adhered to through the following activities:

Budget and Treasury Office

This office has been established in accordance with the MFMA.

Budgeting

The annual budget is prepared in accordance with the MFMA and National Treasury regulations and requirements.

Financial reporting

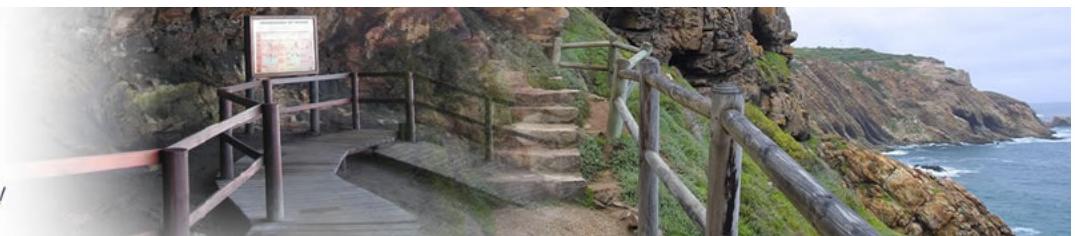
100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial Government and National Treasury.

Annual Financial Statements

The financial statements are prepared in accordance with the Standards of Generally Recognised Accounting Practices (GRAP) prescribed by the Minister of Finance.

Annual report

The annual report is prepared in accordance with the MFMA and National Treasury requirements.



Section 19 - Other supporting documentation

The tables listed below provide additional supporting information to the annual budget and is prescribed by the Municipal Budget and Reporting Regulations.

WC043 Mossel Bay - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand							
REVENUE ITEMS:							
Property rates	6						
Total Property Rates		105 631	108 889	108 889	115 531	122 463	129 811
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		4 154	5 031	5 031	5 333	5 653	5 992
Net Property Rates		101 477	103 858	103 858	110 198	116 810	123 819
Service charges - electricity revenue	6						
Total Service charges - electricity revenue		356 584	369 044	369 044	378 143	400 887	424 999
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		–	541	541	574	621	672
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		356 584	368 503	368 503	377 569	400 266	424 327
Net Service charges - electricity revenue		356 584	368 503	368 503	377 569	400 266	424 327
Service charges - water revenue	6						
Total Service charges - water revenue		115 246	125 311	125 311	132 822	140 777	149 210
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		19 827	19 850	19 850	21 041	22 303	23 642
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		586	630	630	668	708	750
Net Service charges - water revenue		94 832	104 831	104 831	111 113	117 766	124 817
Service charges - sanitation revenue	6						
Total Service charges - sanitation revenue		80 861	78 623	78 623	83 340	88 274	93 587
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		26 130	23 463	23 463	24 871	26 363	27 945
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		617	617	617	654	693	735
Net Service charges - sanitation revenue		54 114	54 543	54 543	57 815	61 218	64 907
Service charges - refuse revenue	6						
Total refuse removal revenue		53 267	53 792	53 792	61 834	71 082	75 346
Total landfill revenue		15 916	16 100	16 100	18 515	19 626	20 803
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		479	515	515	592	628	665
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>		36 872	37 177	37 177	42 727	50 828	53 878
Net Service charges - refuse revenue		36 872	37 177	37 177	42 727	50 828	53 878
Other Revenue by source							
Fuel Levy		106	130	130	137	147	156
Valuation Services		–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–
Gains and Losses - Discontinued Operations and Disposals of Non-current Assets - Gains		–	–	–	–	–	–
Gains and Losses - Fair Value Adjustment - Gains		500	–	–	–	–	–
Gains and Losses - Foreign Exchange - Gains		–	–	–	–	–	–
Gains and Losses - Inventory - Reversal of write down to net-realisable Value		–	–	–	–	–	–
Gains and Losses - Reversal of Impairment Loss		–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–
Exchange Revenue - Operational Revenue		6 233	3 955	3 955	2 963	3 156	3 336
Exchange Revenue - Sales of Goods and Rendering of Services		12 039	17 986	17 986	15 856	16 764	17 656
Exchange Revenue - Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–
Non-exchange Revenue - Surcharges and Taxes		–	–	–	–	–	–
Total 'Other' Revenue	3	18 878	22 070	22 070	18 957	20 067	21 148
EXPENDITURE ITEMS:							
Employee related costs	2						
Basic Salaries and Wages		158 205	151 994	151 994	173 027	186 191	200 721
Pension and UIF Contributions		28 406	27 103	27 103	30 076	32 332	34 854
Medical Aid Contributions		13 206	12 221	12 221	15 900	17 093	18 426
Overtime		7 279	8 944	8 944	7 690	8 220	8 925
Performance Bonus		13 098	11 995	11 995	13 981	15 029	16 202
Motor Vehicle Allowance		5 006	5 300	5 300	5 612	5 945	6 416
Cellphone Allowance		478	529	529	515	549	586
Housing Allowances		3 096	1 659	1 659	1 851	1 989	2 145
Other benefits and allowances		10 212	10 656	10 656	10 420	11 084	11 781
Payments in lieu of leave		2 862	2 862	2 862	3 045	3 259	3 519
Long service awards		2 610	2 610	2 610	2 767	2 960	3 197
Post-retirement benefit obligations	4	12 849	12 849	12 849	13 880	14 768	15 854
Less: Employee costs capitalised to PPE	5	257 308	248 722	248 722	278 764	299 420	322 626
Total Employee related costs	1	257 308	248 029	248 029	278 053	298 637	321 765
Contributions recognised - capital							
<i>List contributions by contract</i>		–	–	–	–	–	–
Total Contributions recognised - capital		–	–	–	–	–	–

Depreciation & asset impairment						
Depreciation of Property, Plant & Equipment	70 262	70 262	70 262	72 993	72 993	72 994
Lease amortisation	–	–	–	–	–	–
Capital asset impairment	–	–	–	–	–	–
Depreciation resulting from revaluation of PPE	–	–	–	–	–	–
Total Depreciation & asset impairment	70 262	70 262	70 262	72 993	72 993	72 994
Bulk purchases						
Electricity Bulk Purchases	263 954	261 733	261 733	271 908	293 241	316 263
Water Bulk Purchases	–	–	–	–	–	–
Total bulk purchases	263 954	261 733	261 733	271 908	293 241	316 263
Transfers and grants						
Cash transfers and grants	3 948	3 894	3 894	4 150	4 387	4 667
Non-cash transfers and grants	1 528	352	352	180	200	220
Total transfers and grants	5 476	4 245	4 245	4 330	4 587	4 887
Contracted services						
List services provided by contract	30 350	31 263	31 263	34 946	36 571	39 031
Outsourced Services	11 494	14 990	14 990	12 061	11 249	12 082
Consultants and Professional Services	57 169	54 273	54 273	58 358	61 252	64 871
Allocations to organs of state:	sub-total	1	99 013	100 526	100 526	105 365
Electricity						
Water						
Sanitation						
Other						
Total contracted services		1	99 013	100 526	100 526	105 365
Other Expenditure By Type						
Collection costs	–	–	–	–	–	–
Contributions to 'other' provisions	–	–	–	–	–	–
Consultant fees	4 250	4 100	4 100	4 350	4 568	4 887
Audit fees	–	–	–	–	–	–
General expenses	–	–	–	–	–	–
<i>Bad Debts Written Off</i>	–	–	–	10 150	10 252	10 354
<i>Operational Cost - Bank Charges, Facility and Card Fees</i>	2 364	2 659	2 659	2 821	2 973	3 169
<i>Operational Cost - Travel and Subsistence</i>	1 030	1 258	1 258	1 376	1 473	1 568
<i>Operational Cost - Other</i>	33 393	35 959	35 959	40 353	42 364	44 699
<i>Discontinued Operations</i>	–	–	–	–	–	–
<i>Gains and Losses - Discontinued Operations and Disposals of Non-current Assets - Losses</i>	–	–	–	–	–	–
<i>Gains and Losses - Fair Value Adjustment - Losses</i>	1 500	–	–	–	–	–
<i>Gains and Losses - Foreign Exchange - Losses</i>	–	–	–	–	–	–
<i>Gains and Losses - Inventory - Write-down to net-realisable Value</i>	–	157	157	150	158	167
<i>Gains and Losses - Water Losses</i>	–	–	–	–	–	–
<i>Rent on Land</i>	–	–	–	–	–	–
<i>Operating Leases</i>	3 813	4 228	4 228	4 318	4 501	4 723
<i>Statutory Payments other than Income Taxes</i>	–	–	–	–	–	–
Total 'Other' Expenditure	1	46 351	48 361	48 361	63 518	66 289
						69 568

WC043 Mossel Bay - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - MUNICIPAL MANAGER	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCIAL SERVICES	Vote 4 - TECHNICAL & ELECTRICITY SERVICES	Vote 5 - COMMUNITY SERVICES	Vote 6 - PLANNING & INTEGRATED SERVICES	Total
R thousand	1							
Revenue By Source								
Property rates		603	–	109 595	–	–	–	110 198
Service charges - electricity revenue		–	–	–	377 569	–	–	377 569
Service charges - water revenue		–	–	–	111 113	–	–	111 113
Service charges - sanitation revenue		–	–	–	57 815	–	–	57 815
Service charges - refuse revenue		–	–	–	–	42 727	–	42 727
Service charges - other		–	–	–	–	–	–	–
Rental of facilities and equipment		–	890	–	52	470	3 707	5 119
Interest earned - external investments		–	–	32 700	–	–	–	32 700
Interest earned - outstanding debtors		329	–	–	1 132	71	152	1 684
Dividends received		–	–	–	–	–	–	–
Fines, penalties and forfeits		354	–	574	50	36 791	20	37 789
Licences and permits		–	–	–	–	1 076	–	1 076
Agency services		–	–	–	–	5 016	–	5 016
Other revenue		2 664	2	2 897	195	4 464	8 735	18 957
Transfers and subsidies		11 935	463	1 790	51 834	24 790	25 772	116 583
Gains on disposal of PPE		–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		15 884	1 355	147 556	599 760	115 405	38 386	918 346
Expenditure By Type								
Employee related costs		8 913	49 969	27 859	65 876	87 953	37 482	278 053
Remuneration of councillors		10 248	–	–	–	–	–	10 248
Debt impairment		–	–	12	6 079	25 242	166	31 500
Depreciation & asset impairment		327	3 704	394	33 445	15 912	19 211	72 993
Finance charges		155	20	1	3 219	–	1	3 396
Bulk purchases		–	–	–	271 790	97	21	271 908
Other materials		103	1 511	459	35 891	9 465	30 441	77 870
Contracted services		4 890	4 316	5 543	24 841	38 375	27 401	105 365
Transfers and subsidies		1 500	2 393	–	–	–	437	4 330
Other expenditure		10 536	11 644	10 542	12 156	16 511	2 129	63 518
Loss on disposal of PPE		335	235	29	20	75	280	973
Total Expenditure		37 006	73 792	44 838	453 317	193 630	117 569	920 153
Surplus/(Deficit)		(21 122)	(72 437)	102 718	146 443	(78 226)	(79 183)	(1 807)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	250	–	16 681	4 320	13 213	34 464
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(21 122)	(72 187)	102 718	163 124	(73 906)	(65 970)	32 657

WC043 Mossel Bay - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand							
ASSETS							
Call investment deposits							
Call deposits		–	–	–	–	–	–
Other current investments		222 000	305 000	305 000	295 000	260 000	220 000
Total Call investment deposits	2	222 000	305 000	305 000	295 000	260 000	220 000
Consumer debtors							
Consumer debtors		84 009	65 289	65 289	72 663	80 570	89 207
Less: Provision for debt impairment		(14 393)	1 468	1 468	(5 711)	(12 910)	(20 138)
Total Consumer debtors	2	69 616	66 757	66 757	66 952	67 660	69 069
Debt impairment provision							
Balance at the beginning of the year		15 038	12 050	12 050	(1 468)	5 711	12 910
Contributions to the provision		11 748	11 371	11 371	7 179	7 200	7 228
Bad debts written off		(12 393)	(24 889)	(24 889)			
Balance at end of year		14 393	(1 468)	(1 468)	5 711	12 910	20 138
Property, plant and equipment (PPE)							
PPE at cost/valuation (excl. finance leases)		2 530 210	2 509 077	2 509 077	2 645 257	2 812 117	2 993 844
Leases recognised as PPE		–	–	–	–	–	–
Less: Accumulated depreciation		599 352	598 208	598 208	667 777	737 150	806 313
Total Property, plant and equipment (PPE)	2	1 930 858	1 910 868	1 910 868	1 977 480	2 074 967	2 187 531
LIABILITIES							
Current liabilities - Borrowing							
Short term loans (other than bank overdraft)		–	–	–	–	–	–
Current portion of long-term liabilities		4 867	4 440	4 440	6 443	10 439	14 933
Total Current liabilities - Borrowing		4 867	4 440	4 440	6 443	10 439	14 933
Trade and other payables							
Trade and other creditors		107 117	102 431	102 431	103 455	104 490	105 535
Unspent conditional transfers		–	–	–	–	–	–
VAT		–	–	–	–	–	–
Total Trade and other payables	2	107 117	102 431	102 431	103 455	104 490	105 535
Non current liabilities - Borrowing							
Borrowing		27 905	27 788	27 788	37 472	66 799	97 420
Finance leases (including PPP asset element)		282	385	385	6	–	–
Total Non current liabilities - Borrowing	4	28 188	28 173	28 173	37 478	66 799	97 420
Provisions - non-current							
Retirement benefits		113 441	116 508	116 508	126 487	137 221	146 469
List other major provision items							
Refuse landfill site rehabilitation		36 766	71 203	71 203	71 203	71 203	71 203
Other		11 739	18 462	18 462	17 862	17 262	16 662
Total Provisions - non-current		161 946	206 173	206 173	215 551	225 685	234 334
CHANGES IN NET ASSETS							
Accumulated Surplus/(Deficit)							
Accumulated Surplus/(Deficit) - opening balance		2 093 310	2 384 312	2 384 312	2 470 679	2 491 338	2 550 975
GRAP adjustments		–	–	–	–	–	–
Restated balance		2 093 310	2 384 312	2 384 312	2 470 679	2 491 338	2 550 975
Surplus/(Deficit)		21 472	72 371	72 371	32 657	35 504	49 926
Appropriations to Reserves		(73 763)	(85 314)	(85 314)	(106 385)	(77 131)	(77 271)
Transfers from Reserves		103 214	99 310	99 310	94 387	101 264	94 599
Depreciation offsets		–	–	–	–	–	–
Other adjustments		–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	2 144 234	2 470 679	2 470 679	2 491 338	2 550 975	2 618 229
Reserves							
Housing Development Fund		–	–	–	–	–	–
Capital replacement		94 503	112 601	112 601	124 599	100 466	83 137
Self-insurance		–	–	–	–	–	–
Other reserves		–	–	–	–	–	–
Revaluation		–	–	–	–	–	–
Total Reserves	2	94 503	112 601	112 601	124 599	100 466	83 137
TOTAL COMMUNITY WEALTH/EQUITY	2	2 238 737	2 583 279	2 583 279	2 615 937	2 651 440	2 701 366

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services						
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WC043 Mossel Bay - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework			
						Outcome	Outcome	Outcome		Original Budget	Outcome	Outcome	Outcome
Demographics													
Population			71 494	117 842	89 430	92 133	93 515	95 222	96 960	98 705	100 482	102 291	
Females aged 5 - 14			6 224	8 848	6 485	6 681	6 781	6 883	6 986	7 112	7 240	7 370	
Males aged 5 - 14			6 335	9 239	6 621	6 821	6 923	7 027	7 133	7 261	7 392	7 525	
Females aged 15 - 34			11 706	19 143	14 468	14 905	15 129	15 356	15 586	15 867	16 152	16 443	
Males aged 15 - 34			12 385	25 388	14 321	14 754	14 975	15 200	15 428	15 705	15 988	16 276	
Unemployment			7 261	11 808	7 992	8 234	8 357	8 482	8 610	10 917	13 843	17 553	
Monthly household income (no. of households)	1, 12												
No income						4 870	5 017	5 092	5 169	5 246	5 341	5 437	5 535
R1 - R1 600						5 435	5 599	5 683	5 769	5 855	5 960	6 068	6 177
R1 601 - R3 200						4 483	4 618	4 688	4 758	4 829	4 916	5 005	5 095
R3 201 - R6 400						4 318	4 449	4 515	4 583	4 652	4 735	4 821	4 907
R6 401 - R12 800						3 704	3 816	3 873	3 931	3 990	4 062	4 135	4 210
R12 801 - R25 600						2 951	3 040	3 086	3 132	3 179	3 236	3 295	3 354
R25 601 - R51 200						1 547	1 594	1 618	1 642	1 667	1 697	1 727	1 758
R52 201 - R102 400						466	480	487	495	502	511	520	530
R102 401 - R204 800						152	157	159	161	164	167	170	173
R204 801 - R409 600						99	102	104	105	107	109	111	113
R409 601 - R819 200													
>R819 200													
Poverty profiles (no. of households)													
< R2 060 per household per month	13												
Insert description	2												
Household/demographics (000)													
Number of people in municipal area													
Number of poor people in municipal area													
Number of households in municipal area													
Number of poor households in municipal area													
Definition of poor household (R per month)													
Housing statistics	3												
Formal													
Informal													
Total number of households													
Dwellings provided by municipality	4			-	-	-	29 229	29 229	29 229	33 223	33 223	33 223	33 223
Dwellings provided by province/s													
Dwellings provided by private sector	5						350	350	350	340	340	340	340
Total new housing dwellings							-	-	-	350	350	340	340
Economic	6												
Inflation/inflation outlook (CPIX)													
Interest rate - borrowing													
Interest rate - investment													
Remuneration increases													
Consumption growth (electricity)													
Consumption growth (water)													
Collection rates	7												
Property tax/service charges													
Rental of facilities & equipment													
Interest - external investments													
Interest - debtors													
Revenue from agency services													

WC043 Mossel Bay - Supporting Table SA11 Property rates summary

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)		No	No	No	No	No	No	No	No	No
Municipal partnership s38 used? (Y/N)		-	-	-	-	-	-			
No. of assistant valuers (FTE)	3	7	7	7	7	7	7			
No. of data collectors (FTE)	3	1	1	1	1	1	1			
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5	36 277	36 640	35 896	36 823	36 823	36 823	39 032	41 374	43 857
No. of sectional title values	5	5 390	5 444	5 331	5 481	5 481	5 481	5 810	6 158	6 528
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-			
No. of supplementary valuations		2	2	1	3	3	3			
No. of valuation roll amendments		-	-	-						
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5	21	21	20	24	24	24	25	27	29
Municipality owned property value (Rm)		624	630	623	698	698	698	740	784	831
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		5	5	5	4	4	4	4	5	5
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		523	528	526	464	464	464	492	521	552
Valuation reductions-public worship (Rm)		161	162	249	170	170	170	180	191	203
Valuation reductions-other (Rm)		1 114	1 126	1 108	1 201	1 201	1 201	1 273	1 349	1 430
Total valuation reductions:		1 802	1 820	1 889	1 839	1 839	1 839	1 949	2 066	2 190
Total value used for rating (Rm)	5	33 405	33 739	33 586	34 175	34 175	34 175	36 225	38 399	40 703
Total land value (Rm)	5	13 907	14 046	13 812	13 873	13 873	13 873	14 705	15 588	16 523
Total value of improvements (Rm)	5	19 498	19 693	19 774	20 302	20 302	20 302	21 520	22 811	24 180
Total market value (Rm)	5	33 405	33 739	33 586	34 175	34 175	34 175	36 225	38 399	40 703
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5	No Yes	No Yes	No Yes	No Yes	No Yes		No Yes		
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	86 651	91 850	97 361						
Rate revenue expected to collect (R'000)	6	88 037	91 381	94 927						
Expected cash collection rate (%)		101.6%	99.5%	97.5%						
Special rating areas (R'000)	7	475	50	405	569	569	569	603		
Rebates, exemptions - indigent (R'000)		-	-							
Rebates, exemptions - pensioners (R'000)		987	997	1 007	1 229	1 229	1 229	1 303	1 381	1 464
Rebates, exemptions - bona fide farm. (R'000)		-	-	-						
Rebates, exemptions - other (R'000)		2 807	2 835	2 863	5 031	5 031	5 031	5 333	5 653	5 992
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		3 793	3 831	3 870	6 260	6 260	6 260	6 636	7 673	8 133

WC043 Mossel Bay - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monumts	Public benefit organs.	Mining Props.
Current Year 2016/17																	
Valuation:																	
No. of properties		32 254	15	1 026	1 149	174	1 791	373							3		38
No. of sectional title property values		5 104		301			76										
No. of unreasonably difficult properties s7(2)		5	5	5	5	5	5	5							5		5
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Base of valuation (select)		market value	market value	market value	market value	market value	market value	market value	market value	market value	market value						
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No						
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes						
Is balance rated by uniform rate/variable rate?		No	No	No	No	No	No	No	No	No	No						
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		464															
Valuation reductions-public worship (Rm)		170															
Valuation reductions-other (Rm)		1 201															
Total valuation reductions:																	
Total value used for rating (Rm)	6	27 269	836	3 070	1 466	440	698	20							4		122
Total land value (Rm)	6	10 789	38	1 154	1 104	150	525	16							4		27
Total value of improvements (Rm)	6	16 480	798	1 917	361	291	173	4							0		95
Total market value (Rm)	6	27 269	836	3 070	1 466	440	698	20							4		122
Rating:																	
Average rate	3	0.003088	0.006178	0.006178	0.000772	0.000772	-	0.000772	-							0.000772	
Rate revenue budget (R'000)		84 207	5 165	18 968	1 132	340		15									94
Rate revenue expected to collect (R'000)		84 207	5 165	18 968	1 132	340		15									94
Expected cash collection rate (%)	4	569															
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exempts,reductns,discls (R'000)																	

WC043 Mossel Bay - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monumts	Public benefit organs	Mining Props.
Budget Year 2017/18																	
Valuation:																	
No. of properties		34 189	16	1 088	1 218	184	1 898	395	-						3		40
No. of sectional title property values		5 410	-	319	-		81								-		-
No. of unreasonably difficult properties s7(2)		2	2	2	2	2	2	2	2						2		2
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Base of valuation (select)		market value	market value	market value	market value	market value	market value	market value	market value	market value	market value						
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No						
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes						
Is balance rated by uniform rate/variable rate?		No	No	No	No	No	No	No	No	No	No						
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		492															
Valuation reductions-public worship (Rm)		180															
Valuation reductions-other (Rm)		1 273															
Total valuation reductions:																	
Total value used for rating (Rm)	6	28 905	886	3 254	1 554	467	740	21							4		129
Total land value (Rm)	6	11 436	40	1 223	1 171	159	556	17							4		29
Total value of improvements (Rm)	6	17 469	846	2 031	383	308	183	4							0		100
Total market value (Rm)	6	28 905	886	3 254	1 554	467	740	21							4		129
Rating:																	
Average rate	3	0,003273	0,006549	0,006549	0,000818	0,000818	-	0,000818	-						-		0,000818
Rate revenue budget (R'000)		94 615	5 803	21 312	1 271	382		17									106
Rate revenue expected to collect (R'000)		94 615	5 803	21 312	1 271	382		17									106
Expected cash collection rate (%)	4	603															
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exempts,redcts,discls (R'000)																	

WC043 Mossel Bay - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Property rates (rate in the Rand)	1								
Residential properties		Residential Rates	0.0025	0.0027	0.0029	0.0031	0.0033	0.0036	0.0038
Residential properties - vacant land		Residential Rates	0.0025	0.0027	0.0029	0.0031	0.0033	0.0036	0.0038
Formal/informal settlements		Accommodation Rates	0.0036	0.0038	0.0040	0.0043	0.0047	0.0050	0.0053
Small holdings		Residential Rates	0.0025	0.0026	0.0028	0.0031	0.0033	0.0036	0.0038
Farm properties - used		Agricultural Rates	0.0006	0.0007	0.0007	0.0008	0.0008	0.0009	0.0010
Farm properties - not used		Agricultural Rates	0.0006	0.0007	0.0007	0.0008	0.0008	0.0009	0.0010
Industrial properties		Commercial Rates	0.0051	0.0054	0.0057	0.0062	0.0067	0.0072	0.0076
Business and commercial properties		Commercial Rates	0.0051	0.0054	0.0057	0.0062	0.0067	0.0072	0.0076
Communal land - residential		Residential Rates	0.0025	0.0027	0.0029	0.0031	0.0033	0.0036	0.0038
Communal land - small holdings				-	-	-	-	-	-
Communal land - farm property				-	-	-	-	-	-
Communal land - business and commercial				-	-	-	-	-	-
Communal land - other		Agricultural Business	0.0036	0.0038	0.0040	0.0043	0.0047	0.0050	0.0053
State-owned properties		Government Rates	0.0036	0.0038	0.0040	0.0043	0.0047	0.0050	0.0053
Municipal properties		Municipal Rates	-	-	-	-	-	-	-
Public service infrastructure		Public Serv Infrastructure	0.0006	0.0007	0.0007	0.0008	0.0008	0.0009	0.0010
Privately owned towns serviced by the owner		Vlees Bay Rates	0.0008	0.0008	0.0009	0.0009	0.0010	0.0011	0.0011
State trust land		Government Rates	0.0006	0.0007	0.0007	0.0008	0.0008	0.0009	0.0010
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			35 000	35 000	35 000	35 000	35 000	35 000	35 000
Indigent rebate or exemption			30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%	30% & 50%
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			1 963	2 081	2 206	2 383	2 573	2 779	2 945.81
Service point - vacant land (Rands/month)			(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)	(fill in structure)
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)									
Volumetric charge - Block 2 (c/kl)									
Volumetric charge - Block 3 (c/kl)									
Volumetric charge - Block 4 (c/kl)									
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kl)			0 - 6 kl	-	-	-	-	-	-
Water usage - Block 1 (c/kl)			7 - 20kl	6	6	6	7	7	8
Water usage - Block 2 (c/kl)			21 - 30kl	8	8	9	10	10	11
Water usage - Block 3 (c/kl)			31 - 40kl	10	11	12	12	13	15
Water usage - Block 4 (c/kl)			41 - 50kl	10	15	15	17	18	19
Water usage - Block 5 (c/kl)			51 - 60kl	14	18	19	21	22	24
Water usage - Block 6 (c/kl)			61 - 80kl	17	22	23	25	27	29
Water usage - Block 7 (c/kl)			> 80kl	21	29	31	33	36	39
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			191	205	221	249	269	290	308
Service point - vacant land (Rands/month)			(how is this targeted?)	50	50	50	50	50	50
FBE			(describe structure)	20	20	20	20	20	20
Life-line tariff - meter			(describe structure)						
Life-line tariff - prepaid									
Flat rate tariff - meter (c/kwh)			Two part Tariff - Consumption						
Flat rate tariff - meter (c/kwh)			0 - 20 kwh	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)			> 20 kwh	1	1	1	1	1	1
Meter - IBT Block 2 (c/kwh)			Meter - IBT Block 3 (c/kwh)						
Meter - IBT Block 4 (c/kwh)			One Part Tariff (prepaid)						
Meter - IBT Block 5 (c/kwh)			0 - 20 kwh	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)			> 20 kwh	1	1	1	2	2	2
Prepaid - IBT Block 2 (c/kwh)			Indigent Tariff						
Prepaid - IBT Block 3 (c/kwh)			0 - 20 kwh	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)			21 5 50 kwh	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)			51 - 350kwh	1	1	1	1	1	1
			351 - 600kwh	1	1	1	1	1	1
			> 600kwh	1	1	2	2	2	2
Other	2								
Waste management tariffs									
Domestic									

WC043 Mossel Bay - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework		
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Exemptions, reductions and rebates (Rands) [Insert lines as applicable]									
Water tariffs [Insert blocks as applicable]		Basic Charge	121	128	135	146	158	171	181
		0- 6 kl	-	-	-				-
		7 - 20kl	6	6	6	7	7	8	9
		21 - 30kl	8	8	9	10	10	11	12
		31 - 40kl	10	11	12	12	13	15	15
		41 - 50kl	10	15	15	17	18	19	21
		51 - 60kl	14	18	19	21	22	24	26
		61 - 80kl	17	22	23	25	27	29	31
		> 80kl	21	29	31	33	36	39	41
		(fill in thresholds)							
Waste water tariffs [Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs [Insert blocks as applicable]		Two part Tariff - Basic Fee	191	205	231	249	269	291	308
		FBF Indigent	50	50	50	50	50	50	50
		FBF normal households	20	20	20	20	20	20	20
		(describe structure)							
		Two part Tariff - Consumption							
		0 - 20 kwh	-	-	-	-	-	-	-
		> 20 kwh	1	1	1	1	1	1	1
		One Part Tariff (prepaid)							
		0 - 20 kwh	-	-	-	-	-	-	-
		> 20 kwh	1	1	1	2	2	2	2
		Indigent Tariff							
		0 - 20 kwh	-	-	-	-	-	-	-
		21 - 50 kwh	-	-	-	-	-	-	-
		51 - 350kwh	1	1	1	1	1	1	1
		351 - 600kwh	1	1	1	1	1	1	1
		> 600kwh	1	1	2	2	2	2	2
		(fill in thresholds)							

WC043 Mossel Bay - Supporting Table SA14 Household bills

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18 % incr.	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Rand/cent											
Monthly Account for Household - Middle Income Range'	1										
Rates and services charges:											
Property rates		137.91	146.20	166.84	180.18	180.18	180.18	6.0%	190.99	202.45	214.60
Electricity: Basic levy		191.33	205.47	230.53	247.13	247.13	247.13	1.9%	251.77	256.51	261.33
Electricity: Consumption		911.00	958.00	1 075.06	1 152.46	1 152.46	1 152.46	1.9%	1 174.13	1 196.20	1 218.69
Water: Basic levy		120.55	127.78	135.45	146.28	146.28	146.28	6.0%	155.06	164.36	174.22
Water: Consumption		160.18	181.86	192.62	208.03	208.03	208.03	6.0%	220.51	233.74	247.77
Sanitation		163.62	173.44	183.84	198.55	198.55	198.55	6.0%	210.46	223.09	236.48
Refuse removal		97.71	103.57	109.79	118.57	118.57	118.57	15.0%	136.36	156.81	180.33
Other		–	–	–	–	–	–	6.0%	–	–	–
sub-total		1 782.30	1 896.32	2 094.12	2 251.21	2 251.21	2 251.21	3.9%	2 339.29	2 433.17	2 533.42
VAT on Services		249.52	232.88	257.17	276.46	276.46	276.46		300.76	312.30	324.63
Total large household bill: % increase/-decrease		2 031.82	2 129.20	2 351.30	2 527.67	2 527.67	2 527.67	4.4%	2 640.05	2 745.47	2 858.06
								4.4%		4.0%	4.1%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		95.48	112.46	119.17	128.70	128.70	128.70	6.0%	136.43	144.61	153.29
Electricity: Basic levy		191.33	205.47	230.53	247.13	247.13	247.13	1.9%	251.77	256.51	261.33
Electricity: Consumption		437.28	469.44	526.56	564.47	564.47	564.47	1.9%	575.08	585.90	596.91
Water: Basic levy		120.65	127.78	135.45	146.28	146.28	146.28	6.0%	155.06	164.36	174.22
Water: Consumption		120.13	139.41	147.07	158.84	158.84	158.84	6.0%	168.37	178.47	189.18
Sanitation		163.62	173.44	183.84	198.55	198.55	198.55	6.0%	210.46	223.09	236.48
Refuse removal		97.71	103.57	109.79	118.57	118.57	118.57	15.0%	136.36	156.81	180.33
Other		–	–	–	–	–	–	6.0%	–	–	–
sub-total		1 226.20	1 331.57	1 452.41	1 562.54	1 562.54	1 562.54	4.5%	1 633.53	1 709.75	1 791.74
VAT on Services		249.52	232.88	257.17	276.46	276.46	276.46		209.59	219.12	229.38
Total small household bill: % increase/-decrease		1 475.72	1 564.45	1 709.58	1 839.01	1 839.01	1 839.01	0.2%	1 843.12	1 928.86	2 021.12
								0.2%		4.7%	4.8%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates		53.04	67.48	71.50	77.22	77.22	77.22	6.0%	81.85	86.76	91.97
Electricity: Basic levy		–	–	–	–	–	–	1.9%	–	–	–
Electricity: Consumption		261.00	232.50	312.90	335.43	335.43	335.43	1.9%	341.73	348.16	354.70
Water: Basic levy		120.65	127.78	135.45	146.28	146.28	146.28	6.0%	155.06	164.36	174.22
Water: Consumption		80.08	96.96	102.72	110.94	110.94	110.94	6.0%	117.59	124.65	132.13
Sanitation		163.62	173.44	183.84	198.55	198.55	198.55	6.0%	210.46	223.09	236.48
Refuse removal		97.71	103.57	109.79	118.57	118.57	118.57	15.0%	136.36	156.81	180.33
Other		–	–	–	–	–	–	6.0%	–	–	–
sub-total		776.10	801.73	916.20	986.99	986.99	986.99	5.7%	1 043.06	1 103.84	1 169.84
VAT on Services		108.65	98.46	112.52	121.21	121.21	121.21		134.57	142.39	150.90
Total small household bill: % increase/-decrease		884.75	900.18	1 028.71	1 108.20	1 108.20	1 108.20	6.3%	1 177.63	1 246.23	1 320.74
								6.3%		5.8%	6.0%

WC043 Mossel Bay - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		102	–	538	42	–	–	–	–	–
Current year receipts		49 364	61 451	66 363	73 353	73 353	73 353	82 313	87 535	94 493
Conditions met - transferred to revenue		49 465	60 913	66 859	73 396	73 353	73 353	82 313	87 535	94 493
Conditions still to be met - transferred to liabilities		–	538	42	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		1 547	3 199	13 044	10 380	–	–	–	–	–
Current year receipts		44 859	32 170	13 551	50 363	56 516	56 516	33 884	40 741	34 632
Conditions met - transferred to revenue		43 208	22 325	16 214	60 743	56 516	56 516	33 884	40 741	34 632
Conditions still to be met - transferred to liabilities		3 199	13 044	10 380	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	0	–	–	–	–	–
Current year receipts		–	1 072	30	–	–	–	–	–	–
Conditions met - transferred to revenue		–	1 072	30	0	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	0	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		292	–	89	612	–	–	–	–	–
Current year receipts		705	499	815	1 636	1 636	1 636	200	–	–
Conditions met - transferred to revenue		997	410	293	2 248	1 636	1 636	200	–	–
Conditions still to be met - transferred to liabilities		–	89	612	–	–	–	–	–	–
Total operating transfers and grants revenue		93 671	84 720	83 396	136 387	131 506	131 506	116 397	128 276	129 125
Total operating transfers and grants - CTBM	2	3 199	13 671	11 034	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		6	31	6 197	(2 339)	–	–	–	–	–
Current year receipts		27 284	36 618	31 596	33 839	33 839	33 839	32 464	32 671	50 891
Conditions met - transferred to revenue		27 260	30 452	40 132	31 500	33 839	33 839	32 464	32 671	50 891
Conditions still to be met - transferred to liabilities		31	6 197	(2 339)	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		4 717	11 937	14 049	9 702	–	–	–	–	–
Current year receipts		17 175	16 312	15 659	7 456	4 982	4 982	2 000	1 000	2 000
Conditions met - transferred to revenue		9 955	14 200	20 007	17 158	4 982	4 982	2 000	1 000	2 000
Conditions still to be met - transferred to liabilities		11 937	14 049	9 702	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	19	–	–	–	–	–
Current year receipts		462	994	1 326	–	–	–	–	–	–
Conditions met - transferred to revenue		462	994	1 307	19	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	19	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		961	17	–	(174)	–	–	–	–	–
Current year receipts		10 097	1 617	1 125	2 100	2 100	2 100	1 680	1 680	1 680
Conditions met - transferred to revenue		11 041	1 634	1 299	1 926	2 100	2 100	1 680	1 680	1 680
Conditions still to be met - transferred to liabilities		17	–	(174)	–	–	–	–	–	–
Total capital transfers and grants revenue		48 718	47 280	62 744	50 602	40 921	40 921	36 144	35 351	54 571
Total capital transfers and grants - CTBM	2	11 985	20 246	7 207	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		142 389	132 000	146 140	186 989	172 427	172 427	152 541	163 627	183 696
TOTAL TRANSFERS AND GRANTS - CTBM		15 184	33 917	18 241	–	–	–	–	–	–

WC043 Mossel Bay - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital expenditure on new assets by Asset Class/Sub-class							
Infrastructure		53 416	54 725	54 725	28 512	29 137	58 565
Roads Infrastructure		12 485	12 498	12 498	10 304	5 756	8 027
Roads		–	–	–	–	200	–
Road Structures		2 453	4 416	4 416	820	769	3 523
Road Furniture		10 032	8 082	8 082	9 484	4 787	4 504
Capital Spares		–	–	–	–	–	–
Storm water Infrastructure		5 340	4 835	4 835	850	2 510	2 000
Drainage Collection		–	–	–	–	–	–
Storm water Conveyance		5 340	4 835	4 835	850	2 510	2 000
Attenuation		–	–	–	–	–	–
Electrical Infrastructure		16 942	16 942	16 942	9 178	7 740	29 838
Power Plants		13 972	13 372	13 372	8 518	7 740	29 838
HV Substations		200	200	200	–	–	–
HV Switching Station		–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–
MV Substations		2 770	3 370	3 370	–	–	–
MV Switching Stations		–	–	–	–	–	–
MV Networks		–	–	–	–	–	–
LV Networks		–	–	–	100	–	–
Capital Spares		–	–	–	560	–	–
Water Supply Infrastructure		6 033	7 879	7 879	2 200	2 450	2 500
Dams and Weirs		–	–	–	–	–	–
Boreholes		–	–	–	200	–	–
Reservoirs		–	–	–	–	750	500
Pump Stations		–	1	1	–	–	1 000
Water Treatment Works		500	500	500	500	500	500
Bulk Mains		4 733	6 578	6 578	1 500	1 200	500
Distribution		800	800	800	–	–	–
Distribution Points		–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Sanitation Infrastructure		12 615	12 571	12 571	5 980	10 180	16 200
Pump Station		420	353	353	200	–	–
Reticulation		8 162	8 490	8 490	5 600	10 000	16 000
Waste Water Treatment Works		4 033	3 728	3 728	180	180	200
Outfall Sewers		–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	500	–
Landfill Sites		–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	500	–
Waste Processing Facilities		–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–
Attenuation		–	–	–	–	–	–
MV Substations		–	–	–	–	–	–
LV Networks		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–
Piers		–	–	–	–	–	–
Revetments		–	–	–	–	–	–
Promenades		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–
Data Centres		–	–	–	–	–	–
Core Layers		–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–

WC043 Mossel Bay - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1	6 814	7 951	7 951	3 739	5 627	6 192
Community Assets							
Community Facilities		6 715	7 725	7 725	3 739	5 287	5 672
Halls		–	20	20	35	–	–
Centres		–	–	–	504	4 987	3 385
Crèches		–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–
Fire/Ambulance Stations		715	–	–	–	300	2 288
Testing Stations		–	–	–	–	–	–
Museums		–	–	–	–	–	–
Galleries		–	–	–	–	–	–
Theatres		–	–	–	–	–	–
Libraries		2 000	3 705	3 705	–	–	–
Cemeteries/Crematoria		4 000	4 000	4 000	3 200	–	–
Police		–	–	–	–	–	–
Parks		–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–
Markets		–	–	–	–	–	–
Stalls		–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–
Airports		–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Sport and Recreation Facilities		99	225	225	–	340	520
Indoor Facilities		–	–	–	–	–	–
Outdoor Facilities		99	225	225	–	340	520
Capital Spares		–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–
Monuments		–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–
Works of Art		–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–
Investment properties		–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–
Improved Property		–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–
Improved Property		–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–
Other assets		580	564	564	11 070	30 040	30 040
Operational Buildings		580	564	564	11 070	30 040	30 040
Municipal Offices		10	10	10	10 570	30 040	30 040
Pay/Enquiry Points		–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–
Workshops		500	500	500	500	–	–
Yards		–	–	–	–	–	–
Stores		70	55	55	–	–	–
Laboratories		–	–	–	–	–	–
Training Centres		–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–
Depots		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Housing		–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–
Social Housing		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–
Servitudes		–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–
Water Rights		–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–
Unspecified		–	–	–	–	–	–
Computer Equipment		1 410	1 847	1 847	998	17	1 560
Computer Equipment		1 410	1 847	1 847	998	17	1 560
Furniture and Office Equipment		1 531	2 109	2 109	460	294	115
Furniture and Office Equipment		1 531	2 109	2 109	460	294	115
Machinery and Equipment		3 529	3 597	3 597	2 203	1 267	657
Machinery and Equipment		3 529	3 597	3 597	2 203	1 267	657
Transport Assets		1 510	1 362	1 362	4 665	460	450
Transport Assets		1 510	1 362	1 362	4 665	460	450
Libraries		–	–	–	–	–	–
Libraries		–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	3	3	–	–	–
Zoo's, Marine and Non-biological Animals		–	3	3	–	–	–
Total Capital Expenditure on new assets	1	68 790	72 158	72 158	51 647	66 841	97 579

WC043 Mossel Bay - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1						
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Infrastructure		29 877	27 291	27 291	37 746	60 079	48 805
Roads Infrastructure		–	280	280	–	350	100
<i>Roads</i>		–	280	280	–	–	–
<i>Road Structures</i>		–	–	–	–	–	–
<i>Road Furniture</i>		–	–	–	–	350	100
<i>Capital Spares</i>		–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–
<i>Drainage Collection</i>		–	–	–	–	–	–
<i>Storm water Conveyance</i>		–	–	–	–	–	–
<i>Attenuation</i>		–	–	–	–	–	–
Electrical Infrastructure		3 885	3 885	3 885	6 500	9 000	9 309
<i>Power Plants</i>		1 000	1 000	1 000	800	800	800
<i>HV Substations</i>		–	–	–	–	–	–
<i>HV Switching Station</i>		200	200	200	200	200	–
<i>HV Transmission Conductors</i>		–	–	–	–	–	–
<i>MV Substations</i>		500	500	500	1 300	4 300	3 000
<i>MV Switching Stations</i>		–	–	–	–	–	–
<i>MV Networks</i>		835	835	835	1 800	1 300	1 300
<i>LV Networks</i>		100	100	100	900	900	900
<i>Capital Spares</i>		1 250	1 250	1 250	1 500	1 500	3 309
Water Supply Infrastructure		20 541	19 797	19 797	19 856	30 308	16 202
<i>Dams and Weirs</i>		–	–	–	–	–	–
<i>Boreholes</i>		–	–	–	–	–	–
<i>Reservoirs</i>		14 691	14 641	14 641	15 806	26 758	8 372
<i>Pump Stations</i>		400	374	374	450	100	200
<i>Water Treatment Works</i>		1 600	2 019	2 019	100	250	1 100
<i>Bulk Mains</i>		200	261	261	1 200	1 200	1 800
<i>Distribution</i>		3 650	2 502	2 502	2 300	2 000	4 730
<i>Distribution Points</i>		–	–	–	–	–	–
<i>PRV Stations</i>		–	–	–	–	–	–
<i>Capital Spares</i>		–	–	–	–	–	–
Sanitation Infrastructure		5 451	3 329	3 329	11 390	20 421	23 194
<i>Pump Station</i>		250	285	285	175	675	600
<i>Reticulation</i>		2 901	2 000	2 000	2 600	3 290	2 500
<i>Waste Water Treatment Works</i>		2 300	1 045	1 045	8 615	16 456	20 094
<i>Outfall Sewers</i>		–	–	–	–	–	–
<i>Toilet Facilities</i>		–	–	–	–	–	–
<i>Capital Spares</i>		–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–
<i>Landfill Sites</i>		–	–	–	–	–	–
<i>Waste Transfer Stations</i>		–	–	–	–	–	–
<i>Waste Processing Facilities</i>		–	–	–	–	–	–
<i>Waste Drop-off Points</i>		–	–	–	–	–	–
<i>Waste Separation Facilities</i>		–	–	–	–	–	–
<i>Electricity Generation Facilities</i>		–	–	–	–	–	–
<i>Capital Spares</i>		–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–
<i>Rail Lines</i>		–	–	–	–	–	–
<i>Rail Structures</i>		–	–	–	–	–	–
<i>Rail Furniture</i>		–	–	–	–	–	–
<i>Drainage Collection</i>		–	–	–	–	–	–
<i>Storm water Conveyance</i>		–	–	–	–	–	–
<i>Attenuation</i>		–	–	–	–	–	–
<i>MV Substations</i>		–	–	–	–	–	–
<i>LV Networks</i>		–	–	–	–	–	–
<i>Capital Spares</i>		–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–
<i>Sand Pumps</i>		–	–	–	–	–	–
<i>Piers</i>		–	–	–	–	–	–
<i>Revetments</i>		–	–	–	–	–	–
<i>Promenades</i>		–	–	–	–	–	–
<i>Capital Spares</i>		–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–
<i>Data Centres</i>		–	–	–	–	–	–
<i>Core Layers</i>		–	–	–	–	–	–
<i>Distribution Layers</i>		–	–	–	–	–	–
<i>Capital Spares</i>		–	–	–	–	–	–

WC043 Mossel Bay - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1						
Community Assets		3 862	3 921	3 921	3 032	4 134	2 452
Community Facilities		—	—	—	—	500	—
Halls		—	—	—	—	500	—
Centres		—	—	—	—	—	—
Crèches		—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—
Museums		—	—	—	—	—	—
Galleries		—	—	—	—	—	—
Theatres		—	—	—	—	—	—
Libraries		—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—
Police		—	—	—	—	—	—
Parks		—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—
Public Ablution Facilities		—	—	—	—	—	—
Markets		—	—	—	—	—	—
Stalls		—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—
Airports		—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—
Sport and Recreation Facilities		3 862	3 921	3 921	3 032	3 634	2 452
Indoor Facilities		—	—	—	—	—	—
Outdoor Facilities		3 862	3 921	3 921	3 032	3 634	2 452
Capital Spares		—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—
Monuments		—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—
Works of Art		—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—
Investment properties		—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—
Improved Property		—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—
Improved Property		—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—
Other assets		75	74	74	140	50	450
Operational Buildings		75	74	74	140	50	450
Municipal Offices		25	24	24	—	—	—
Pay/Enquiry Points		—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—
Workshops		50	50	50	50	50	450
Yards		—	—	—	—	—	—
Stores		—	—	—	90	—	—
Laboratories		—	—	—	—	—	—
Training Centres		—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—
Depots		—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—
Housing		—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—
Social Housing		—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—
Servitudes		—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—
Water Rights		—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—
Unspecified		—	—	—	—	—	—
Computer Equipment		22	27	27	—	3	—
Computer Equipment		22	27	27	—	3	—
Furniture and Office Equipment		40	93	93	43	25	40
Furniture and Office Equipment		40	93	93	43	25	40
Machinery and Equipment		205	121	121	435	323	50
Machinery and Equipment		205	121	121	435	323	50
Transport Assets		—	—	—	—	—	—
Transport Assets		—	—	—	—	—	—
Libraries		—	—	—	—	—	—
Libraries		—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—
Total Capital Expenditure on renewal of existing assets	1	34 082	31 527	31 527	41 396	64 613	51 796
Renewal of Existing Assets as % of total capex		23.0%	21.0%	21.0%	29.2%	37.5%	27.6%
Renewal of Existing Assets as % of deprecn"		48.5%	44.9%	44.9%	56.7%	88.5%	71.0%

WC043 Mossel Bay - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Repairs and maintenance expenditure by Asset Class/Sub-class							
Infrastructure		65 720	68 320	68 320	76 905	81 859	87 397
Roads Infrastructure		23 850	25 670	25 670	29 056	30 902	32 874
Roads		22 578	23 831	23 831	26 946	28 610	30 401
Road Structures		60	313	313	436	467	503
Road Furniture		1 212	1 526	1 526	1 674	1 825	1 971
Capital Spares		–	–	–	–	–	–
Storm water Infrastructure		8 485	8 208	8 208	8 857	9 449	10 097
Drainage Collection		8 485	8 208	8 208	8 857	9 449	10 097
Storm water Conveyance		–	–	–	–	–	–
Attenuation		–	–	–	–	–	–
Electrical Infrastructure		15 143	15 841	15 841	17 604	18 732	20 071
Power Plants		–	–	–	–	–	–
HV Substations		–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–
HV Transmission Conductors		–	–	–	310	333	358
MV Substations		51	46	46	141	151	162
MV Switching Stations		–	–	–	794	853	919
MV Networks		10 065	10 374	10 374	10 524	11 188	11 995
LV Networks		5 027	5 421	5 421	5 835	6 207	6 637
Capital Spares		–	–	–	–	–	–
Water Supply Infrastructure		12 505	13 001	13 001	14 427	15 374	16 457
Dams and Weirs		420	409	409	434	453	474
Boreholes		–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–
Pump Stations		1 070	1 095	1 095	1 849	1 984	2 133
Water Treatment		338	306	306	380	406	437
Bulk Mains		2 424	2 478	2 478	2 618	2 788	2 986
Distribution		8 252	8 713	8 713	9 146	9 743	10 427
Distribution Points		–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Sanitation Infrastructure		5 073	5 036	5 036	6 337	6 753	7 221
Pump Station		1 564	1 315	1 315	2 311	2 445	2 599
Reticulation		2 381	2 424	2 424	2 563	2 752	2 960
Waste Water Treatment		1 127	1 297	1 297	1 464	1 555	1 663
Outfall Sewers		–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Solid Waste Infrastructure		87	142	142	93	102	110
Landfill Sites		48	63	63	52	57	62
Waste Transfer Stations		39	79	79	42	45	48
Waste Processing Facilities		–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–
Attenuation		–	–	–	–	–	–
MV Substations		–	–	–	–	–	–
LV Networks		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Coastal Infrastructure		578	422	422	532	548	567
Sand Pumps		–	–	–	–	–	–
Piers		–	–	–	–	–	–
Revetments		–	–	–	–	–	–
Promenades		578	422	422	532	548	567
Capital Spares		–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–
Data Centres		–	–	–	–	–	–
Core Layers		–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–

WC043 Mossel Bay - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1	2 941	2 810	2 810	3 405	3 701	4 015
Community Assets							
Community Facilities		1 422	1 471	1 471	1 843	2 011	2 193
Halls		550	571	571	850	934	1 025
Centres		42	59	59	55	60	66
Crèches		–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–
Fire		40	40	40	32	35	38
Testing Stations		–	–	–	–	–	–
Museums		–	–	–	–	–	–
Galleries		–	–	–	–	–	–
Theatres		–	–	–	–	–	–
Libraries		43	116	116	132	145	159
Cemeteries		62	37	37	58	61	64
Police		–	–	–	–	–	–
Parks		195	167	167	203	216	229
Public Open Space		184	184	184	188	203	219
Nature Reserves		–	–	–	–	–	–
Public Ablution Facilities		307	296	296	325	358	394
Markets		–	–	–	–	–	–
Stalls		–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–
Airports		–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Sport and Recreation Facilities		1 518	1 339	1 339	1 561	1 690	1 822
Indoor Facilities		–	10	10	–	–	–
Outdoor Facilities		1 518	1 329	1 329	1 561	1 690	1 822
Capital Spares		–	–	–	–	–	–
Heritage assets							
Monuments		–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–
Works of Art		–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–
Investment properties							
Revenue Generating		–	–	–	–	–	–
Improved Property		–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–
Improved Property		–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–
Other assets		1 984	2 437	2 437	2 662	2 920	3 202
Operational Buildings		1 984	2 437	2 437	2 662	2 920	3 202
Municipal Office		1 713	2 200	2 200	2 378	2 608	2 858
Pay/Enquiry Points		–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–
Workshops		271	236	236	284	312	343
Yards		–	–	–	–	–	–
Stores		–	–	–	–	–	–
Laboratories		–	–	–	–	–	–
Training Centres		–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–
Depots		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Housing		–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–
Social Housing		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Biological or Cultivated Assets							
Biological or Cultivated Assets		–	–	–	–	–	–
Intangible Assets							
Servitudes		–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–
Water Rights		–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–
Unspecified		–	–	–	–	–	–
Computer Equipment		1 073	1 009	1 009	1 038	1 118	1 205
Computer Equipment		1 073	1 009	1 009	1 038	1 118	1 205
Furniture and Office Equipment		155	132	132	162	172	185
Furniture and Office Equipment		155	132	132	162	172	185
Machinery and Equipment		2 823	3 570	3 570	4 684	4 880	5 091
Machinery and Equipment		2 823	3 570	3 570	4 684	4 880	5 091
Transport Assets		3 671	4 517	4 517	5 827	6 060	6 303
Transport Assets		3 671	4 517	4 517	5 827	6 060	6 303
Libraries		–	–	–	–	–	–
Libraries		–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	78 367	82 795	82 795	94 682	100 711	107 397
R&M as a % of PPE		4.1%	4.3%	4.3%	0.0%	5.1%	5.2%
R&M as % Operating Expenditure		9.0%	9.3%	9.3%	0.0%	10.9%	11.0%

WC043 Mossel Bay - Supporting Table SA34d Depreciation by asset class

Description R thousand	Ref 1	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Depreciation by Asset Class/Sub-class							
Infrastructure		48 786	48 786	48 786	51 631	51 631	51 631
Roads Infrastructure		16 473	16 473	16 473	17 425	17 425	17 425
<i>Roads</i>		16 473	16 473	16 473	17 425	17 425	17 425
<i>Road Structures</i>							
<i>Road Furniture</i>							
<i>Capital Spares</i>							
Storm water Infrastructure		3 577	3 577	3 577	3 810	3 810	3 810
<i>Drainage Collection</i>		3 577	3 577	3 577	3 810	3 810	3 810
<i>Storm water Conveyance</i>							
<i>Attenuation</i>							
Electrical Infrastructure		6 044	6 044	6 044	6 672	6 672	6 672
<i>Power Plants</i>		6 044	6 044	6 044	6 672	6 672	6 672
<i>HV Substations</i>							
<i>HV Switching Station</i>							
<i>HV Transmission Conductors</i>							
<i>MV Substations</i>							
<i>MV Switching Stations</i>							
<i>MV Networks</i>							
<i>LV Networks</i>							
<i>Capital Spares</i>							
Water Supply Infrastructure		13 515	13 515	13 515	14 101	14 101	14 101
<i>Dams and Weirs</i>		13 515	13 515	13 515	14 101	14 101	14 101
<i>Boreholes</i>							
<i>Reservoirs</i>							
<i>Pump Stations</i>							
<i>Water Treatment Works</i>							
<i>Bulk Mains</i>							
<i>Distribution</i>							
<i>Distribution Points</i>							
<i>PRV Stations</i>							
<i>Capital Spares</i>							
Sanitation Infrastructure		8 853	8 853	8 853	9 352	9 352	9 352
<i>Pump Station</i>		8 853	8 853	8 853	9 352	9 352	9 352
<i>Reticulation</i>							
<i>Waste Water Treatment Works</i>							
<i>Outfall Sewers</i>							
<i>Toilet Facilities</i>							
<i>Capital Spares</i>							
Solid Waste Infrastructure		323	323	323	271	271	271
<i>Landfill Sites</i>		—	—	—	—	—	—
<i>Waste Transfer Stations</i>		323	323	323	271	271	271
<i>Waste Processing Facilities</i>							
<i>Waste Drop-off Points</i>							
<i>Waste Separation Facilities</i>							
<i>Electricity Generation Facilities</i>							
<i>Capital Spares</i>							
Rail Infrastructure		—	—	—	—	—	—
<i>Rail Lines</i>		—	—	—	—	—	—
<i>Rail Structures</i>							
<i>Rail Furniture</i>							
<i>Drainage Collection</i>							
<i>Storm water Conveyance</i>							
<i>Attenuation</i>							
<i>MV Substations</i>							
<i>LV Networks</i>							
<i>Capital Spares</i>							
Coastal Infrastructure		—	—	—	—	—	—
<i>Sand Pumps</i>		—	—	—	—	—	—
<i>Piers</i>							
<i>Revetments</i>							
<i>Promenades</i>							
<i>Capital Spares</i>							
Information and Communication Infrastructure		—	—	—	—	—	—
<i>Data Centres</i>		—	—	—	—	—	—
<i>Core Layers</i>							
<i>Distribution Layers</i>							
<i>Capital Spares</i>							

WC043 Mossel Bay - Supporting Table SA34d Depreciation by asset class

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1						
Community Assets		1 892	1 892	1 892	1 889	1 889	1 889
Community Facilities		1 892	1 892	1 892	1 889	1 889	1 889
Halls		1 892	1 892	1 892	1 889	1 889	1 889
Centres							
Crèches							
Clinics/Care Centres							
Fire/Ambulance Stations							
Testing Stations							
Museums							
Galleries							
Theatres							
Libraries							
Cemeteries/Crematoria							
Police							
Parks							
Public Open Space							
Nature Reserves							
Public Ablution Facilities							
Markets							
Stalls							
Abattoirs							
Airports							
Taxi Ranks/Bus Terminals							
Capital Spares		–	–	–	–	–	–
Sport and Recreation Facilities							
Indoor Facilities							
Outdoor Facilities							
Capital Spares							
Heritage assets		–	–	–	–	–	–
Monuments							
Historic Buildings							
Works of Art							
Conservation Areas							
Other Heritage							
Investment properties		–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–
Improved Property		–	–	–	–	–	–
Unimproved Property							
Non-revenue Generating		–	–	–	–	–	–
Improved Property							
Unimproved Property							
Other assets		1 771	1 771	1 771	1 702	1 702	1 702
Operational Buildings		1 771	1 771	1 771	1 702	1 702	1 702
Municipal Offices		1 771	1 771	1 771	1 702	1 702	1 702
Pay/Enquiry Points							
Building Plan Offices							
Workshops							
Yards							
Stores							
Laboratories							
Training Centres							
Manufacturing Plant							
Depots							
Capital Spares							
Housing		–	–	–	–	–	–
Staff Housing							
Social Housing							
Capital Spares							
Biological or Cultivated Assets		–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–
Intangible Assets		6	6	6	6	7	7
Servitudes		–	–	–	–	–	–
Licences and Rights		6	6	6	6	7	7
Water Rights		–	–	–	–	–	–
Effluent Licenses							
Solid Waste Licenses							
Computer Software and Applications		6	6	6	6	7	7
Load Settlement Software Applications		–	–	–	–	–	–
Unspecified		–	–	–	–	–	–
Computer Equipment		5 481	5 481	5 481	5 729	5 729	5 729
Computer Equipment		5 481	5 481	5 481	5 729	5 729	5 729
Furniture and Office Equipment		4 178	4 178	4 178	4 071	4 071	4 071
Furniture and Office Equipment		4 178	4 178	4 178	4 071	4 071	4 071
Machinery and Equipment		4 009	4 009	4 009	3 925	3 925	3 925
Machinery and Equipment		4 009	4 009	4 009	3 925	3 925	3 925
Transport Assets		4 025	4 025	4 025	3 922	3 922	3 922
Transport Assets		4 025	4 025	4 025	3 922	3 922	3 922
Libraries		113	113	113	117	117	117
Libraries		113	113	113	117	117	117
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–
Total Depreciation	1	70 262	70 262	70 262	72 993	72 993	72 994

WC043 Mossel Bay - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand								
1								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure		34 652	39 227	39 227	39 702	34 892	31 799	
Roads Infrastructure		16 092	15 457	15 457	12 867	14 885	13 249	
Roads		880	930	930	900	1 000	600	
Road Structures		–	–	–	–	400	1 500	
Road Furniture		15 212	14 527	14 527	11 967	13 485	11 149	
Capital Spares		–	–	–	–	–	–	
Storm water Infrastructure		7 150	7 980	7 980	12 730	6 439	10 600	
Drainage Collection		–	–	–	–	–	–	
Storm water Conveyance		7 150	7 980	7 980	12 730	6 439	10 600	
Attenuation		–	–	–	–	–	–	
Electrical Infrastructure		7 310	7 310	7 310	5 605	6 068	150	
Power Plants		6 610	6 610	6 610	4 550	1 550	150	
HV Substations		–	–	–	–	–	–	
HV Switching Station		–	–	–	–	–	–	
HV Transmission Conductors		–	–	–	–	–	–	
MV Substations		–	–	–	–	–	–	
MV Switching Stations		–	–	–	–	–	–	
MV Networks		–	–	–	–	3 518	–	
LV Networks		700	700	700	1 055	1 000	–	
Capital Spares		–	–	–	–	–	–	
Water Supply Infrastructure		2 500	3 220	3 220	7 500	7 500	7 500	
Dams and Weirs		–	–	–	–	–	–	
Boreholes		–	–	–	–	–	–	
Reservoirs		–	–	–	–	–	–	
Pump Stations		–	–	–	–	–	–	
Water Treatment Works		500	220	220	–	–	–	
Bulk Mains		–	–	–	–	–	–	
Distribution		2 000	3 000	3 000	7 500	7 500	7 500	
Distribution Points		–	–	–	–	–	–	
PRV Stations		–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	
Sanitation Infrastructure		1 600	5 260	5 260	1 000	–	300	
Pump Station		200	400	400	1 000	–	–	
Reticulation		900	450	450	–	–	–	
Waste Water Treatment Works		500	4 410	4 410	–	–	300	
Outfall Sewers		–	–	–	–	–	–	
Toilet Facilities		–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	
Solid Waste Infrastructure		–	–	–	–	–	–	
Landfill Sites		–	–	–	–	–	–	
Waste Transfer Stations		–	–	–	–	–	–	
Waste Processing Facilities		–	–	–	–	–	–	
Waste Drop-off Points		–	–	–	–	–	–	
Waste Separation Facilities		–	–	–	–	–	–	
Electricity Generation Facilities		–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	
Rail Infrastructure		–	–	–	–	–	–	
Rail Lines		–	–	–	–	–	–	
Rail Structures		–	–	–	–	–	–	
Rail Furniture		–	–	–	–	–	–	
Drainage Collection		–	–	–	–	–	–	
Storm water Conveyance		–	–	–	–	–	–	
Attenuation		–	–	–	–	–	–	
MV Substations		–	–	–	–	–	–	
LV Networks		–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	
Coastal Infrastructure		–	–	–	–	–	–	
Sand Pumps		–	–	–	–	–	–	
Piers		–	–	–	–	–	–	
Revetments		–	–	–	–	–	–	
Promenades		–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	
Information and Communication Infrastructure		–	–	–	–	–	–	
Data Centres		–	–	–	–	–	–	
Core Layers		–	–	–	–	–	–	
Distribution Layers		–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	

WC043 Mossel Bay - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1						
Community Assets		200	490	490	1 275	100	–
Community Facilities		100	210	210	600	100	–
Halls		100	164	164	200	100	–
Centres		–	46	46	–	–	–
Crèches		–	–	–	400	–	–
Clinics/Care Centres		–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–
Museums		–	–	–	–	–	–
Galleries		–	–	–	–	–	–
Theatres		–	–	–	–	–	–
Libraries		–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–
Police		–	–	–	–	–	–
Parks		–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–
Markets		–	–	–	–	–	–
Stalls		–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–
Airports		–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Sport and Recreation Facilities		100	280	280	675	–	–
Indoor Facilities		100	100	100	500	–	–
Outdoor Facilities		–	180	180	175	–	–
Capital Spares		–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–
Monuments		–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–
Works of Art		–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–
Investment properties		–	–	–	500	–	–
Revenue Generating		–	–	–	500	–	–
Improved Property		–	–	–	500	–	–
Unimproved Property		–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–
Improved Property		–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–
Other assets		130	271	271	100	100	–
Operational Buildings		130	271	271	100	100	–
Municipal Offices		30	28	28	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–
Workshops		100	112	112	100	100	–
Yards		–	100	100	–	–	–
Stores		–	30	30	–	–	–
Laboratories		–	–	–	–	–	–
Training Centres		–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–
Depots		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Housing		–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–
Social Housing		–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–
Servitudes		–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–
Water Rights		–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–
Unspecified		–	–	–	–	–	–
Computer Equipment		1 308	1 375	1 375	1 328	1 161	400
Computer Equipment		1 308	1 375	1 375	1 328	1 161	400
Furniture and Office Equipment		361	351	351	564	308	200
Furniture and Office Equipment		361	351	351	564	308	200
Machinery and Equipment		3 413	1 540	1 540	1 655	650	1 600
Machinery and Equipment		3 413	1 540	1 540	1 655	650	1 600
Transport Assets		5 130	3 464	3 464	3 830	3 815	4 300
Transport Assets		5 130	3 464	3 464	3 830	3 815	4 300
Libraries		–	–	–	–	–	–
Libraries		–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	45 195	46 718	46 718	48 954	41 026	38 299
Upgrading of Existing Assets as % of total capex		30.5%	31.1%	31.1%	34.5%	23.8%	20.4%
Upgrading of Existing Assets as % of deprecn"		64.3%	66.5%	66.5%	67.1%	56.2%	52.5%

WC043 Mossel Bay - Supporting Table SA35 Future financial implications of the capital budget

R thousand	Vote Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts		
			Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23
Capital expenditure		1						
Vote 1 - MUNICIPAL MANAGER			591	–	–			50 1
Vote 2 - CORPORATE SERVICES			4 384	6 353	5 450	3 000	–	2 563 554
Vote 3 - FINANCIAL SERVICES			276	25	25	25	–	30 0
Vote 4 - TECHNICAL & ELECTRICITY SERVICES			76 548	96 317	107 733	108 101	52 083	95 632 290 850
Vote 5 - COMMUNITY SERVICES			12 435	9 291	10 225	17 955	19 850	18 654 11 318
Vote 6 - PLANNING & INTEGRATED SERVICES			47 762	60 493	64 243	52 718	53 110	62 321 103 132
Total Capital Expenditure			141 997	172 480	187 675	181 799	125 043	179 250 405 855
Future operational costs by vote		2						
Vote 1 - MUNICIPAL MANAGER			473	484	496	522	554	593 13
Vote 2 - CORPORATE SERVICES			4 124	4 157	4 193	4 415	4 689	5 022 1 365
Vote 3 - FINANCIAL SERVICES			431	433	436	459	487	522 14
Vote 4 - TECHNICAL & ELECTRICITY SERVICES			136 203	142 855	150 116	158 072	167 873	179 792 439 276
Vote 5 - COMMUNITY SERVICES			23 763	24 253	24 773	26 086	27 703	29 670 31 448
Vote 6 - PLANNING & INTEGRATED SERVICES			59 690	62 312	65 136	68 588	72 840	78 012 109 024
Total future operational costs			224 684	234 495	245 149	258 142	274 146	293 611 581 140
Future revenue by source		3						
Property rates			3 446	6 626	10 746	15 615	19 386	23 827 54 906
Service charges - electricity revenue			11	21	34	49	60	74 172
Service charges - water revenue			11 816	22 933	37 540	55 067	69 007	85 617 194 042
Service charges - sanitation revenue			2 957	5 686	9 220	13 398	16 633	20 444 47 110
Service charges - refuse revenue			1 680	3 226	5 235	7 610	9 452	11 623 26 763
Service charges - other			1 242	2 389	3 874	5 629	6 989	8 590 19 794
Rental of facilities and equipment			1 036	1 998	3 246	4 726	5 879	7 240 16 623
<i>List other revenues sources if applicable</i>			164	281	451	649	799	973 2 295
<i>List entity summary if applicable</i>								
Total future revenue			22 353	43 159	70 345	102 744	128 205	158 387 361 705
Net Financial Implications			344 328	363 816	362 479	337 196	270 984	314 474 625 290

WC043 Mossel Bay - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2016/17		2017/18 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
								Year				
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				Examples	Examples							
Technical Services		Upgrade entrance road to Niemersheim Sewer Pumpstation		Sanitation Infrastructure	Pump Station		-	35	-	-	-	-
Technical Services		Midbrak Main Sewer Network		Sanitation Infrastructure	Reticulation		6 500	6 503	5 600	5 000	5 000	
Technical Services		Herbertsdale-Water Pump Station		Water Supply Infrastructure	Pump Stations		-	1	-	-	-	-
Community Services		Rebuilding of compactor units (CBS 18891)		Machinery and Equipment	Machinery and Equipment		-	35	480	-	-	-
Community Services		Great Brak Bowling Club		Sport and Recreation Facilities	Outdoor Facilities		-	1	-	-	-	-
Community Services		New Library Building_Grant		Community Facilities	Libraries		1 754	3 241	-	-	-	-
Community Services		New Library Building_CRR		Community Facilities	Libraries		246	454	-	-	-	-
Planning & Integrated Services		Asazanil/zinyoka Services (Phases 4)_Grant		Roads Infrastructure	Road Structures		1 520	3 139	-	-	-	-
Planning & Integrated Services		Asazanil/zinyoka Services (Phases 4)_Grant		Water Supply Infrastructure	Bulk Mains		1 520	3 139	-	-	-	-
Planning & Integrated Services		Asazanil/zinyoka Services (Phases 4)_Grant		Sanitation Infrastructure	Waste Water Treatment Works		1 520	3 139	-	-	-	-
Planning & Integrated Services		Asazanil/zinyoka Services (Phases 4)_CRR		Roads Infrastructure	Road Structures		213	439	-	-	-	-
Planning & Integrated Services		Asazanil/zinyoka Services (Phases 4)_CRR		Water Supply Infrastructure	Bulk Mains		213	439	-	-	-	-
Planning & Integrated Services		Asazanil/zinyoka Services (Phases 4)_CRR		Sanitation Infrastructure	Waste Water Treatment Works		213	439	-	-	-	-
Planning & Integrated Services		Sonskynvallei/Powertown Relocation (152 Sites)_Grant		Roads Infrastructure	Road Structures		-	101	-	-	-	-
Planning & Integrated Services		Sonskynvallei/Powertown Relocation (152 Sites)_Grant		Water Supply Infrastructure	Bulk Mains		-	101	-	-	-	-
Planning & Integrated Services		Sonskynvallei/Powertown Relocation (152 Sites)_Grant		Sanitation Infrastructure	Waste Water Treatment Works		-	101	-	-	-	-
Planning & Integrated Services		Sonskynvallei/Powertown Relocation (152 Sites)_CRR		Roads Infrastructure	Road Structures		-	723	-	-	-	-
Planning & Integrated Services		Sonskynvallei/Powertown Relocation (152 Sites)_CRR		Water Supply Infrastructure	Bulk Mains		-	723	-	-	-	-
Planning & Integrated Services		Sonskynvallei/Powertown Relocation (152 Sites)_CRR		Sanitation Infrastructure	Waste Water Treatment Works		-	723	-	-	-	-
Planning & Integrated Services		Glenlana Parking Outlet		Roads Infrastructure	Roads		-	1	-	-	-	-
Planning & Integrated Services		S/W network capacity problems (Strand to Marshstraat)		Roads Infrastructure	Roads		-	1	-	-	-	-
Planning & Integrated Services		Ruiterbos Flooding		Roads Infrastructure	Roads		-	3	-	-	-	-
Planning & Integrated Services		Green Haven Road Repair		Roads Infrastructure	Roads		-	4	-	-	-	-
Planning & Integrated Services		Murray Street Embankments		Storm water Infrastructure	Storm water Conveyance		-	7	-	-	-	-
Planning & Integrated Services		New Minibus Taxi Facilities c/o Adriaans /Crotz Street, Phase		Roads Infrastructure	Road Furniture		-	25	-	-	-	-



WC043 Mossel Bay - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Prior year outcomes Current Year 2016/17 Full Year Forecast	2017/18 Medium Term Revenue & Expenditure Framework			Project information Ward location
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Parent municipality: <i>List all operational projects grouped by Municipal Vote</i>										
Community Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Community Facilities			No	70	73	80	88	Administrative or Head Office (Including Satellite Offices)
Community Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Computer Equipment-			No	49	53	57	61	Administrative or Head Office (Including Satellite Offices)
Community Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Furniture and Office Equipment-			No	51	54	58	64	Administrative or Head Office (Including Satellite Offices)
Community Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Operational Buildings			No	31	33	36	39	Administrative or Head Office (Including Satellite Offices)
Community Services		Municipal Running Cost			No	61 079	63 710	65 080	66 614	Administrative or Head Office (Including Satellite Offices)
Community Services		Typical Work Streams-Capacity Building Training and Development-Workshops, Seminars and Subject Matter Training			No	60	54	58	61	Administrative or Head Office (Including Satellite Offices)
Community Services		Typical Work Streams-City Cleanliness and Clean-up-Clean-up Actions			No	368	529	569	613	Administrative or Head Office (Including Satellite Offices)
Community Services		Typical Work Streams-Communication and Public Participation-Awareness Campaign			No	12	12	13	13	Administrative or Head Office (Including Satellite Offices)
Community Services		Typical Work Streams-Ward Committees-Ward Initiatives			No	70	—	—	—	Ward 11
Community Services		Typical Work Streams-Ward Committees-Ward Initiatives			No	100	—	—	—	Ward 12
Community Services		Typical Work Streams-Ward Committees-Ward Initiatives			No	40	—	—	—	Ward 13
Community Services		Typical Work Streams-Ward Committees-Ward Initiatives			No	100	—	—	—	Ward 14
Community Services		Typical Work Streams-Ward Committees-Ward Initiatives			No	100	—	—	—	Ward 2
Community Services		Typical Work Streams-Ward Committees-Ward Initiatives			No	100	—	—	—	Ward 3
Community Services		Maintenance-Non-infrastructure-Preventative Maintenance			No	10	—	—	—	Ward 4
Community Services		Typical Work Streams-City Cleanliness and Clean-up-Clean-up Actions			No	118	124	133	144	Ward 4
Community Services		Typical Work Streams-City Cleanliness and Clean-up-Clean-up Actions			No	346	371	399	430	Ward 6
Community Services		Typical Work Streams-Ward Committees-Ward Initiatives			No	100	—	—	—	Ward 7
Community Services		Typical Work Streams-City Cleanliness and Clean-up-Clean-up Actions			No	437	533	573	618	Ward 8
Community Services		Typical Work Streams-Ward Committees-Ward Initiatives			No	100	—	—	—	Ward 9
Community Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Coastal Infrastructure-Promenades			No	142	235	251	270	Whole of the Municipality
Community Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Solid Waste Disposal-Landfill Sites			No	63	52	57	62	Whole of the Municipality
Community Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Solid Waste Disposal-Waste Transfer Stations			No	79	42	45	48	Whole of the Municipality
Community Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Community Facilities			No	1 341	1 716	1 871	2 039	Whole of the Municipality
Community Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Sport and Recreation Facilities			No	1 329	1 561	1 690	1 822	Whole of the Municipality
Community Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Computer Equipment-			No	1	2	2	2	Whole of the Municipality
Community Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Furniture and Office Equipment-			No	4	4	4	4	Whole of the Municipality
Community Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment-			No	689	765	798	832	Whole of the Municipality
Community Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Operational Buildings			No	25	27	29	31	Whole of the Municipality
Community Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Transport Assets-			No	2 804	3 236	3 365	3 500	Whole of the Municipality
Community Services		Maintenance-Non-infrastructure-Preventative Maintenance-Transport Assets-Municipal Running Cost			No	—	12	12	13	Whole of the Municipality
Community Services		Typical Work Streams-City Cleanliness and Clean-up-Cleanest City Competition			No	85 442	93 284	99 473	106 487	Whole of the Municipality
Community Services		Typical Work Streams-City Cleanliness and Clean-up-Clean-up Actions			No	71	113	121	130	Whole of the Municipality
Community Services		Typical Work Streams-Communication and Public Participation-Awareness Campaign			No	11 933	13 046	14 030	15 119	Whole of the Municipality
Community Services		Typical Work Streams-Environmental-Air Quality Management			No	173	201	214	229	Whole of the Municipality
Community Services		Typical Work Streams-Environmental-Alien and Invasive Trees			No	668	830	891	959	Whole of the Municipality
Community Services		Typical Work Streams-Environmental-Pollution Control			No	1 697	1 536	1 640	1 756	Whole of the Municipality
Community Services		Typical Work Streams-Human Resources-Human Resource Management			No	482	650	698	752	Whole of the Municipality
Community Services		Typical Work Streams-Tourism-Tourism Projects			No	443	66	70	76	Whole of the Municipality
					No	10 112	10 709	11 504	12 414	Whole of the Municipality



Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Prior year outcomes Current Year 2016/17 Full Year Forecast	2017/18 Medium Term Revenue & Expenditure Framework			Project information Ward location
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Corporate services					No					Administrative or Head Office (Including Satellite Offices)
Corporate services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Computer Equipment-			No	175	145	155	166	Administrative or Head Office (Including Satellite Offices)
Corporate services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Furniture and Office Equipment-			No	33	42	44	47	Administrative or Head Office (Including Satellite Offices)
Corporate services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Operational Buildings			No	116	127	139	153	Administrative or Head Office (Including Satellite Offices)
Corporate services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Transport Assets-			No	3	17	18	18	Administrative or Head Office (Including Satellite Offices)
Corporate services		Municipal Running Cost			No	47 183	53 790	56 344	60 225	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Capacity Building Training and Development-ABET and Life Long Learning Programme			No	722	828	887	957	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Capacity Building Training and Development-Capacity Building Councillors			No	–	–	–	–	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Capacity Building Training and Development-Capacity Building Local Municipalities (District Boundaries)			No	85	110	119	127	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Capacity Building Training and Development-Development of Fire-fighters			No	200	190	201	218	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Capacity Building Training and Development-Induction Programmes New Staff			No	363	408	439	472	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Capacity Building Training and Development-Leadership Development			No	200	190	201	218	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Capacity Building Training and Development-Municipal Minimum Competency Level			No	200	190	201	218	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Capacity Building Training and Development-Workshops, Seminars and Subject Matter Training			No	200	203	215	232	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Communication and Public Participation-Awareness Campaign			No	217	216	232	250	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Communication and Public Participation-Budget Road Show Public Participation			No	241	256	275	297	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Communication and Public Participation-Public Participation Meeting			No	241	257	275	296	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Community Development-Disability			No	520	558	600	647	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Community Development-Holiday Program			No	436	525	565	608	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Community Development-Youth Projects-Youth Advisory Centre-			No	89	98	106	114	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Community Development-Youth Projects-Youth Development-			No	358	393	423	456	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Human Resources-Disciplinary Committee			No	1 023	1 298	1 396	1 505	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Human Resources-Employee Assistance Programme			No	386	436	470	504	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Human Resources-Human Resource Management			No	4 348	4 850	5 169	5 534	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Human Resources-Staff Rehabilitation			No	1	3	3	3	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Local Economic Development-Compilation of Plan			No	420	478	514	554	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Local Economic Development-Project Implementation			No	182	206	214	225	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Performance Management-			No	60	–	–	–	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Tourism-Tourism Development			No	137	180	193	208	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Tourism-Tourism Projects			No	349	353	386	421	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Ward Committees-Meetings			No	396	420	451	486	Administrative or Head Office (Including Satellite Offices)
Corporate services		Typical Work Streams-Ward Committees-Ward Initiatives			No	180	198	213	229	Administrative or Head Office (Including Satellite Offices)



Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Prior year outcomes Current Year 2016/17 Full Year Forecast	2017/18 Medium Term Revenue & Expenditure Framework			Project information Ward location
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Corporate services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Community Assets-Community Facilities			No	59	55	60	66	Whole of the Municipality
Corporate services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Furniture and Office Equipment-			No	5	5	5	6	Whole of the Municipality
Corporate services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Transport Assets-			No	30	28	29	30	Whole of the Municipality
Corporate services		Maintenance-Non-infrastructure-Corrective Maintenance-Planned-Furniture and Office Equipment-			No	–	3	3	3	Whole of the Municipality
Corporate services		Maintenance-Non-infrastructure-Corrective Maintenance-Planned-Transport Assets-			No	–	–	–	–	Whole of the Municipality
Corporate services		Municipal Running Cost			No	383	427	450	472	Whole of the Municipality
Corporate services		Typical Work Streams-Communication and Public Participation-Public Participation Meeting			No	45	48	51	54	Whole of the Municipality
Corporate services		Typical Work Streams-Community Development-Child Programmes			No	17	20	21	22	Whole of the Municipality
Corporate services		Typical Work Streams-Community Development-Community Development Initiatives			No	61	60	60	60	Whole of the Municipality
Corporate services		Typical Work Streams-Community Development-Disability			No	5	5	6	6	Whole of the Municipality
Corporate services		Typical Work Streams-Community Development-Social Development Programme (Welfare)			No	696	705	742	776	Whole of the Municipality
Corporate services		Typical Work Streams-Community Development-Youth Projects-Youth Development-			No	332	293	301	322	Whole of the Municipality
Corporate services		Typical Work Streams-Expanded Public Works Programme-Project			No	318	407	438	472	Whole of the Municipality
Corporate services		Typical Work Streams-Local Economic Development-Project Implementation			No	660	707	736	773	Whole of the Municipality
Corporate services		Typical Work Streams-Tourism-Tourism Development			No	1 203	981	1 039	1 122	Whole of the Municipality
Corporate services		Typical Work Streams-Tourism-Tourism Service Awareness Campaign			No	2 164	2 193	2 303	2 441	Whole of the Municipality
Corporate services		Typical Work Streams-Ward Committees-Meetings			No	688	734	734	734	Whole of the Municipality
Corporate services		Typical Work Streams-Ward Committees-Ward Initiatives			No	152	160	160	160	Whole of the Municipality
Planning & Integrated services					No					
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Roads Infrastructure-Roads			No	146	242	260	280	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Storm water Infrastructure-Drainage Collection			No	120	198	213	229	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Computer Equipment-			No	7	12	13	14	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Furniture and Office Equipment-			No	10	15	16	17	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Operational Buildings			No	142	–	–	–	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Municipal Running Cost			No	35 980	38 906	40 304	41 869	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Typical Work Streams-Capacity Building Training and Development-Workshops, Seminars and Subject Matter Training			No	43	45	48	51	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Typical Work Streams-Community Development-Housing Projects			No	2 912	3 278	3 524	3 795	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Typical Work Streams-Environmental-Alien and Invasive Trees			No	132	160	172	185	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Typical Work Streams-Environmental-Development of Standards to Set Environmental By-laws			No	27	38	40	44	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Typical Work Streams-Environmental-Dune Stabilisation			No	54	75	81	87	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Typical Work Streams-Environmental-Pollution Control			No	27	38	40	44	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Typical Work Streams-Human Resources-Human Resource Management			No	128	127	136	147	Administrative or Head Office (Including Satellite Offices)
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Planned-Roads Infrastructure-Road Furniture			No	30	–	–	–	Ward 11
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Planned-Roads Infrastructure-Roads			No	35	–	–	–	Ward 13
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Roads Infrastructure-Roads			No	370	407	437	471	Ward 14



Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Prior year outcomes 2016/17 Full Year Forecast	2017/18 Medium Term Revenue & Expenditure Framework			Project information	
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Storm water Infrastructure-Drainage Collection			No	303	333	358	386	Ward 14	
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Planned-Roads Infrastructure-Roads			No	10	–	–	–	Ward 4	
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Coastal Infrastructure-Promenades			No	280	297	297	297	Whole of the Municipality	
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Roads Infrastructure-Road Furniture			No	1 129	1 280	1 395	1 506	Whole of the Municipality	
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Roads Infrastructure-Road Structures			No	313	436	467	503	Whole of the Municipality	
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Roads Infrastructure-Roads			No	23 269	26 297	27 912	29 649	Whole of the Municipality	
Planning & Integrated services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Storm water Infrastructure-Drainage Collection			No	7 786	8 326	8 878	9 482	Whole of the Municipality	
Planning & Integrated services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Computer Equipment			No	10	12	13	14	Whole of the Municipality	
Planning & Integrated services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Furniture and Office Equipment			No	1	2	2	2	Whole of the Municipality	
Planning & Integrated services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment			No	147	160	166	173	Whole of the Municipality	
Planning & Integrated services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Operational Buildings			No	1 570	1 828	2 005	2 195	Whole of the Municipality	
Planning & Integrated services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Transport Assets			No	586	645	671	698	Whole of the Municipality	
Planning & Integrated services		Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Other Assets-Operational Buildings			No	370	393	432	475	Whole of the Municipality	
Planning & Integrated services		Maintenance-Non-infrastructure-Preventative Maintenance-Interval Based-Transport Assets			No	–	–	–	–	Whole of the Municipality	
Planning & Integrated services		Municipal Running Cost			No	7 240	7 989	8 515	9 181	Whole of the Municipality	
Planning & Integrated services		Typical Work Streams-Community Development-Housing Projects			No	56 991	25 957	32 315	25 538	Whole of the Municipality	
Planning & Integrated services		Typical Work Streams-Environmental-Alien and Invasive Trees			No	64	68	72	76	Whole of the Municipality	
Planning & Integrated services		Typical Work Streams-Tourism Projects			No	7	8	8	9	Whole of the Municipality	
Financial Services					No						
Financial Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Computer Equipment			No	4	5	6	6	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Furniture and Office Equipment			No	4	6	7	7	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Operational Buildings			No	–	2	2	2	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Transport Assets			No	11	23	24	25	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Maintenance-Non-infrastructure-Preventative Maintenance-Furniture and Office Equipment			No	11	12	13	13	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Maintenance-Non-infrastructure-Preventative Maintenance-Transport Assets			No	1	1	1	1	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Municipal Running Cost			No	38 873	43 158	45 765	48 976	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Typical Work Streams-Capacity Building Training and Development-Workshops, Seminars and Subject Matter Training			No	4	52	56	61	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Typical Work Streams-Financial Management Grant-Interns Compensation			No	343	543	584	630	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Typical Work Streams-Human Resources-Disciplinary Committee			No	4	13	14	15	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Typical Work Streams-Tourism-Tourism Development			No	–	30	32	34	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Typical Work Streams-Tourism-Tourism Projects			No	4	13	14	15	Administrative or Head Office (Including Satellite Offices)	
Financial Services		Municipal Running Cost			No	181	195	210	226	Ward 14	
Financial Services		Municipal Running Cost			No	166	184	197	213	Ward 7	
Financial Services		Municipal Running Cost			No	600	600	633	667	Whole of the Municipality	
Municipal Manager & Council					No						
Municipal Manager & Council		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Computer Equipment			No	3	6	6	7	Administrative or Head Office (Including Satellite Offices)	
Municipal Manager & Council		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Furniture and Office Equipment			No	12	14	15	16	Administrative or Head Office (Including Satellite Offices)	
Municipal Manager & Council		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Transport Assets			No	5	6	6	6	Administrative or Head Office (Including Satellite Offices)	
Municipal Manager & Council		Municipal Running Cost			No	22 152	33 036	34 955	37 192	Administrative or Head Office (Including Satellite Offices)	
Municipal Manager & Council		Typical Work Streams-Capacity Building Training and Development-Capacity Building Councillors			No	20	22	24	25	Administrative or Head Office (Including Satellite Offices)	
Municipal Manager & Council		Typical Work Streams-Communication and Public Participation-Awareness Campaign			No	350	415	436	475	Administrative or Head Office (Including Satellite Offices)	



Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Prior year outcomes Current Year 2016/17 Full Year Forecast	2017/18 Medium Term Revenue & Expenditure Framework			Project information Ward location
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Municipal Manager & Council		Typical Work Streams-Communication and Public Participation-Mayoral/Executive			No	50	140	141	143	Administrative or Head Office (Including Satellite Offices)
Municipal Manager & Council		Mayor Campaigns			No	–	268	281	295	Ward 1
Municipal Manager & Council		Municipal Running Cost			No	–	268	281	295	Ward 12
Municipal Manager & Council		Municipal Running Cost			No	–	268	281	296	Ward 13
Municipal Manager & Council		Municipal Running Cost			No	–	268	281	295	Ward 2
Municipal Manager & Council		Municipal Running Cost			No	–	268	281	296	Ward 3
Municipal Manager & Council		Municipal Running Cost			No	–	268	281	295	Ward 4
Municipal Manager & Council		Municipal Running Cost			No	–	268	281	295	Ward 6
Municipal Manager & Council		Municipal Running Cost			No	–	268	281	295	Ward 7
Municipal Manager & Council		Municipal Running Cost			No	529	561	594	630	Ward 8
Municipal Manager & Council		Municipal Running Cost			No	–	268	281	296	Ward 9
Municipal Manager & Council		Municipal Running Cost			No	10 509	394	420	447	Whole of the Municipality
Technical Services					No					
Technical Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Furniture and Office Equipment-			No	–	4	4	4	Administrative or Head Office (Including Satellite Offices)
Technical Services		Municipal Running Cost			No	40 407	44 068	44 708	45 447	Administrative or Head Office (Including Satellite Offices)
Technical Services		Typical Work Streams-Capacity Building Training and Development-Workshops, Seminars and Subject Matter Training			No	3	27	28	30	Administrative or Head Office (Including Satellite Offices)
Technical Services		Typical Work Streams-Emergency and Disaster Management-Disaster Management			No	1 733	–	–	–	Administrative or Head Office (Including Satellite Offices)
Technical Services		Typical Work Streams-Energy Saving Initiatives-Maintenance-Infrastructure-Corrective Maintenance-Emergency-Sanitation			No	905	–	–	–	Administrative or Head Office (Including Satellite Offices)
Technical Services		Infrastructure-Waste Water Treatment			No	10	33	36	39	Ward 14
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Water Supply			No	8	2	2	2	Ward 14
Technical Services		Infrastructure-Water Treatment			No	30	424	441	459	Ward 14
Technical Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment-			No	210	251	266	281	Ward 14
Technical Services		Municipal Running Cost			No	51	43	45	48	Ward 4
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Sanitation			No	5	14	15	15	Ward 4
Technical Services		Infrastructure-Waste Water Treatment			No	30	30	32	35	Ward 4
Technical Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment-			No	–	11	12	13	Ward 5
Technical Services		Municipal Running Cost			No	25	15	17	18	Ward 5
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Sanitation			No	47	210	219	228	Ward 5
Technical Services		Typical Work Streams-Capacity Building Training and Development-Workshops, Seminars and Subject Matter Training			No	3 216	3 368	3 579	3 774	Ward 5
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Sanitation			No	2	4	5	5	Ward 5
Technical Services		Infrastructure-Waste Water Treatment			No	20	50	52	55	Ward 7
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Water Supply			No	6	10	11	12	Ward 7
Technical Services		Infrastructure-Water Treatment			No	136	140	150	161	Ward 7
Technical Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment-			No	28	90	94	98	Ward 7
Technical Services		Municipal Running Cost			No	–	310	333	358	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Electrical			No					
Technical Services		Infrastructure-HV Transmission Conductors			No					



Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No) 6	Prior year outcomes 2016/17 Full Year Forecast	2017/18 Medium Term Revenue & Expenditure Framework			Project information Ward location
							Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Electrical Infrastructure-HV Transmission Conductors			No	–	310	333	358	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Electrical Infrastructure-LV Networks			No	5 421	5 835	6 207	6 637	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Electrical Infrastructure-MV Networks			No	10 374	10 524	11 188	11 995	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Electrical Infrastructure-MV Substations			No	46	141	151	162	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Electrical Infrastructure-MV Switching Stations			No	–	794	853	919	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Roads Infrastructure-Road Furniture			No	367	394	430	464	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Sanitation Infrastructure-Pump Station			No	1 103	2 129	2 255	2 400	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Sanitation Infrastructure-Reticulation			No	2 424	2 563	2 752	2 960	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Sanitation Infrastructure-Waste Water Treatment			No	1 186	1 287	1 366	1 459	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Water Supply Infrastructure-Bulk Mains			No	2 478	2 618	2 788	2 986	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Water Supply Infrastructure-Dams and Weirs			No	409	434	453	474	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Water Supply Infrastructure-Distribution			No	8 713	9 146	9 743	10 427	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Water Supply Infrastructure-Pump Station			No	978	1 794	1 926	2 073	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Corrective Maintenance-Emergency-Water Treatment			No	266	353	377	404	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Preventative Maintenance-Condition Based-Sanitation Infrastructure-Pump Station			No	212	182	190	199	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Preventative Maintenance-Condition Based-Sanitation Infrastructure-Waste Water Treatment			No	30	40	44	48	Whole of the Municipality
Technical Services		Maintenance-Infrastructure-Preventative Maintenance-Condition Based-Water Supply Infrastructure-Pump Station			No	118	55	58	61	Whole of the Municipality
Technical Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Computer Equipment			No	759	803	867	937	Whole of the Municipality
Technical Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Furniture and Office Equipment			No	–	1	1	1	Whole of the Municipality
Technical Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Machinery and Equipment			No	2 625	3 021	3 148	3 286	Whole of the Municipality
Technical Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Other Assets-Operational Buildings			No	183	253	278	306	Whole of the Municipality
Technical Services		Maintenance-Non-infrastructure-Corrective Maintenance-Emergency-Transport Assets			No	1 077	1 860	1 934	2 012	Whole of the Municipality
Technical Services		Municipal Running Cost Typical Work Streams-Capacity Building Training and Development-Workshops, Seminars and Subject Matter Training			No	343 151	359 334	385 086	413 718	Whole of the Municipality
Technical Services		Typical Work Streams-Emergency and Disaster Management-Disaster Management Typical Work Streams-Human Resources-Disciplinary Committee			No	31	41	44	46	Whole of the Municipality
Technical Services		Typical Work Streams-Human Resources-Human Resource Management Typical Work Streams-Protecting the Poor -			No	215	–	–	–	Whole of the Municipality
Technical Services					No	50	62	67	72	Whole of the Municipality
Technical Services					No	819	154	165	178	Whole of the Municipality
Technical Services					No	57	396	95	101	Whole of the Municipality
Parent operational expenditure	1						920 153	979 395	1 033 509	
Entity Operational expenditure							–	–	–	
Total Operational expenditure							890 762	920 153	979 395	1 033 509

SECTION 20 – SERVICE LEVEL STANDARDS

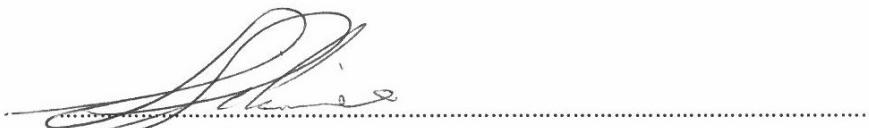
Mossel Bay Municipality (WC043) - Schedule of Service Delivery Standards

Standard	Description	Service Level
Solid Waste Removal		
Premise based removal (Residential Frequency)		once per week
Premise based removal (Business Frequency)		Depending on business arrangements 3 minimum and 6 maximum
Bulk Removal (Frequency)		daily
Removal Bags provided(Yes/No)		yes
Garden refuse removal Included (Yes/No)		yes
Street Cleaning Frequency in CBD		daily
Street Cleaning Frequency in areas excluding CBD		daily
How soon are public areas cleaned after events (24hours/48hours/longer)		24 hours
Clearing of illegal dumping (24hours/48hours/longer)		24 hours
Recycling or environmentally friendly practices(Yes/No)		yes
Licenced landfill site(Yes/No)		yes
Water Service		
Water Quality rating (Blue/Green/Brown/NO drop)		SANS 241:2011
Is free water available to all? (All/only to the indigent consumers)		All residential customers
Frequency of meter reading? (per month, per year)		Monthly
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)		Max 3 Months Actual readings are always taken on a monthly basis except in cases of holiday homes where no consumption is used for long periods and actual readings can only be obtained during holiday season.
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)		
One service connection affected (number of hours)		1-8 hour
Up to 5 service connection affected (number of hours)		1-8 hours
Up to 20 service connection affected (number of hours)		3-8 hours
Feeder pipe larger than 800mm (number of hours)		All feeder pipes are smaller than 800mm
What is the average minimum water flow in your municipality?		Approximately 20 Ml/day
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		Yes (Compliance to the SANS 241)
How long does it take to replace faulty water meters? (days)		1-7 days after becoming aware of the faulty water meter
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)		No
Electricity Service		
What is your electricity availability percentage on average per month?		98.92 (Average for 3 months)
Do your municipality have a ripple control in place that is operational? (Yes/No)		Yes
How much do you estimate is the cost saving in utilizing the ripple control system?		0% to Municipal peak
What is the frequency of meters being read? (per month, per year)		Monthly
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)		Monthly
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		3 Months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)		0-3 hrs
Are accounts normally calculated on actual readings? (Yes/no)		Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		No
How long does it take to replace faulty meters? (days)		1 day
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)		Yes
How effective is the action plan in curbing line losses? (Good/Bad)		Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)		1 day
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)		within 7 days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)		within 7 days
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)		within 14 days
Sewerage Service		
Are your purification system effective enough to put water back in to the system after purification?		No
To what extend do you subsidize your indigent consumers?		Water basic, refuse removal and sewerage 100%, water consuption 6kl and elect. 50kWh free
How long does it take to restore sewerage breakages on average		
Severe overflow? (hours)		1-12 hours
Sewer blocked pipes: Large pipes? (Hours)		1-12 hours
Sewer blocked pipes: Small pipes? (Hours)		1-8 hours
Spillage clean-up? (hours)		48 hours
Replacement of manhole covers? (Hours)		Within 24 hours after becoming aware of the missing/broken manhole cover
Road Infrastructure Services		
Time taken to repair a single pothole on a major road? (Hours)		8 h
Time taken to repair a single pothole on a minor road? (Hours)		4h
Time taken to repair a road following an open trench service crossing? (Hours)		24h
Time taken to repair walkways? (Hours)		8h
Property valuations		
How long does it take on average from completion to the first account being issued? (one month/three months or longer)		Between 4 and 6 weeks after valuation roll has been received.
Do you have any special rating properties? (Yes/No)		Yes

Standard	Description	Service Level
Financial Management		
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Not applicable	
Are the financial statement outsources? (Yes/No)	No	
Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	No	
How long does it take for a Tax Invoice to be paid from the date it has been received?	Within 30 days of Invoice or Statement	
Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	There is a procurement plan, but it only compile annually after the budget has been approved and before the commencement of the new financial year. The plan only includes the Capital Expenditures of all the departments.	
Administration		
Reaction time on enquiries and requests?	90% within the prescribed service levels, service level days vary.	
Time to respond to a verbal customer enquiry or request? (working days)	If verbal complaints are logged onto the system and 90% of the complaints are resolved within the prescribed service level days.	
Time to respond to a written customer enquiry or request? (working days)	98% within 10 working days.	
Time to resolve a customer enquiry or request? (working days)	90% within the prescribed service level days.	
What percentage of calls are not answered? (5%,10% or more)	0.06	
How long does it take to respond to voice mails? (hours)	Unknown, haven't got a system in place to monitor it.	
Does the municipality have control over locked enquiries? (Yes/No)	Yes	
Is there a reduction in the number of complaints or not? (Yes/No)	No, there is not a reduction because presently all requests/complaints are registered which was not the case in previous years.	
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	Walk in customers, the same day, if all the relevant information is supplied.	
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	There is no scheduled dates for review processes for delays. Delays, if and when they do occur, are handled and resolved immediately to avoid a repeat.	
Community safety and licensing services		
How long does it take to register a vehicle? (minutes)	8 minutes	
How long does it take to renew a vehicle license? (minutes)	8 minutes	
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	10 minutes	
How long does it take to de-register a vehicle? (minutes)	8 minutes	
How long does it take to renew a drivers license? (minutes)	10 minutes	
What is the average reaction time of the fire service to an incident? (minutes)	In accordance with SANS 10090 Community Protection against Fire , 15 minutes for the classification of the municipality	
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	The municipality does not have an ambulance service. It is operated by Provincial EMS	
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	The municipality does not have an ambulance service. It is operated by Provincial EMS	
Economic development		
How many economic development projects does the municipality drive?	Beehives, Art & Crafts Stalls, Poultry Value Chain Project,Good Shed, SMME Development	
	Poultry Value Chain Project,SMME Development and Training,Recycling Programme,Youth Café,NYDA Training and Development,Tourism Buddy Project,Mossel Bay Development Forum .Red Tape Reduction Issues are continually addressed , Women and Disabled Persons in Entrepreneurship , Youth in Entrepreneurship,Worm Farms and Food Security Projects , Expanded Public Works Programme	
What percentage of the projects have created sustainable job security?	50-60%	
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes	
Building control		
Approval of Building Plans	Approval within 3 days of complete submissions	
Other Service delivery and communication		
Is a information package handed to the new customer? (Yes/No)	Yes	
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes (Public Meetings on IDP and Budget Consultation and Ward Councillor Reportback meetings.	
Are customers treated in a professional and humanly manner? (Yes/No)	Yes	

SECTION 21 – MUNICIPAL MANAGER’S QUALITY CERTIFICATE

I, Advocate T Gilliomee, municipal manager of Mossel Bay Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



31 March 2017

Advocate T Gilliomee
Municipal Manager of Mossel Bay Municipality (WC043)



ANNEXURE A – TARIFF LIST



ANNEXURE B – BUDGET RELATED POLICIES



ANNEXURE C – DETAIL CAPITAL PLAN



ANNEXURE D – mSCOA IMPLEMENTATION PLAN